

For information, call:

(800) 972-7660 toll free
334-7660 in the Boise area
TDD: (800) 377-3529
(Hearing Impaired)

Boise

800 Park Blvd., Plaza IV

Coeur d'Alene

1910 Northwest Blvd., Suite 100

Idaho Falls

150 Shoup Ave., Suite 16

Lewiston

1118 F St.

Pocatello

611 Wilson Ave., Suite 5

Twin Falls

440 Falls Ave.

A Guide to Idaho Income Tax Withholding



Important Agencies for Employers

Internal Revenue Service

Federal Tax Withholding, FUTA, FICA, IRS Publication 15, *Circular E, Employer's Tax Guide*

www.irs.gov

Boise office: 550 W. Fort St., Boise ID 83724

(800) 829-4933

Idaho Department of Labor

labor.idaho.gov

Boise office: 317 W. Main St., Boise ID 83735

(800) 448-2977 toll free or (208) 332-3576 in the Boise area (Employer Services)

(208) 332-3579 (Wage payment labor law issues)

(208) 332-3570 (Unemployment Insurance, Job Service)

Idaho Industrial Commission

State Workers Compensation Law, Industrial Accident Insurance

www.iic.idaho.gov

Boise office: 700 S. Clearwater Lane, Boise ID 83712

(800) 950-2110 toll free or (208) 334-6000 in the Boise area

U.S. Citizenship and Immigration Services (USCIS)

(Under Homeland Security Dept.) Employment Eligibility Verification

www.uscis.gov

Boise office: 1185 S. Vinnell Way, Boise ID 83709

(800) 375-5283 toll free or (208) 685-6600 in the Boise area

Idaho Secretary of State

Business DBAs, Articles of Incorporation, UCC

www.sos.idaho.gov

Boise office: 450 N. 4th St., Boise ID 83702

(208) 334-2300

Small Business Administration

General information for businesses and employers

www.sba.gov

Boise office: 380 E. Parkcenter Blvd., Ste. 330, Boise ID 83706

(208) 334-1696

Contents

1 Recent Revisions

1 Withholding Account Requirements

- 1 Do I need an Idaho withholding account?
- 1 What if I don't register for a withholding account?
- 1 Who is an employer?
- 1 Who is an employee?
- 2 What's the difference between an employee and an independent contractor?
- 2 Are statutory employees subject to Idaho income tax withholding?
- 2 What if I hire a family member?
- 3 What if I hire someone to help me with housework or to care for a family member?
- 3 What if I hire someone to help me on my farm or ranch?
- 3 How do I get an Idaho withholding account number?

4 Withholding Account Maintenance

- 4 How do I get reporting forms?
- 4 Can I have forms sent to my accountant?
- 4 What if I make changes to my business?
- 4 Is a withholding account transferable?
- 4 How do I change my account filing cycle?
- 4 How do I change the address on my account or cancel my account?

5 Income Subject to Withholding

- 5 Should I withhold Idaho income tax? *(includes flowchart)*
- 6 What income is subject to Idaho income tax withholding?
- 6 When are wages subject to Idaho income tax?
- 6 Are there exceptions to the withholding requirement?
- 7 Does Idaho income tax need to be withheld from an IRA, pension, or other similar payment?
- 7 Does Idaho income tax withholding apply to active duty military wages?
- 8 How do I determine how much Idaho income tax to withhold?
- 8 Am I required to send W-4 forms to the Tax Commission?

8 Payment Information

- 8 What are the payment requirements?
- 9 *Payment Due Date Tables*
- 9 How do I determine my withholding tax period for making payments?
- 10 *Tax Period Charts*
- 10 How can I pay the taxes I withheld?
- 11 What is Form 910 used for?
- 11 *Example of Form 910*
- 12 Why can't I enter amounts with cents on Form 910?
- 12 How do I report that I withheld no income tax?
- 12 What happens if I pay late?
- 12 What kind of withholding payment records should I keep?

12 Form W-2

12 How do I complete a W-2 form?

12 How do I correct a W-2 form?

13 *Example of Form W-2*

13 Information Returns

13 What are information returns?

14 How do I send the information returns to the Tax Commission?

14 What is the 1099 Combined Federal/State Filing Program?

14 What are Idaho's filing requirements for the Combined Federal/State Filing Program?

14 Filing Information

14 What are my filing requirements?

15 *Example of Form 967 for all filers except split-monthly*

16 Who must file Form 967?

16 What records and forms do I need to complete the reconciliation process?

16 How do I reconcile my income tax withholding?

16 Why can't I enter amounts with cents on Form 967?

16 Do I need to sign Form 967?

16 If I close my business during the year, can I file Form 967 early?

17 How do I file my returns?

17 When are my returns due?

17 What happens if I file late?

17 How do I amend my return?

17 Recordkeeping

17 What records do I need to keep and for how long?

18 Other Questions

18 What if I hire someone who doesn't live in Idaho?

18 What if I send my Idaho employees to another state to work?

18 If I'm self-employed, how do I know how much money to set aside to pay my income tax?

18 What if an employee's payroll check goes unclaimed or uncashed?

18 Substitute Forms and Instructions

18 What if I want to develop my own substitute withholding forms?

18 Computing the Amount of Idaho Income Tax Withholding

18 Percentage Computation Method

19 Wage Bracket Method

20 Annualized Wage Method

20 Withholding on Bonuses, Commissions, etc.

21 Tables for Percentage Computation Method of Withholding

24 Tables for Wage Bracket Method of Withholding

Recent Revisions

Here's an overview of recent changes to *A Guide to Idaho Income Tax Withholding*

- **May 2013.** Updated the figures for the different computation methods for 2013. Although the figures are effective for 2013, you don't need to adjust the withholding for the months prior to receiving these tables.
- **June 2012.** Clarified header information on pages 21, 22, and 23.
- **April 2012.** Updated calculations and tables as a result of a law change which reduced the maximum rate from 7.6% to 7.4%.

How frequently is this guide updated?

The Idaho personal income tax schedules are adjusted for inflation each year. The change is reflected in the income tax tables used to file individual income tax returns. The Tax Commission revises this guide when the accumulated annual inflation adjustments or other factors cause a substantial change. When we update this guide, we'll post an announcement on our website.

Withholding Account Requirements

Do I need an Idaho withholding account?

If you have an employee earning income while in Idaho, you must have an Idaho withholding account. This applies to all employees, including agricultural, household help, and family members. If you choose to voluntarily withhold Idaho income tax for an Idaho resident working outside of Idaho, you must have an Idaho withholding account.

What if I don't register for a withholding account?

If you have employees or withhold Idaho income tax and don't register for a withholding account, you may be subject to a civil penalty of \$100 per day. Each day constitutes a separate offense.

Who is an employer?

An employer is any person, business, or organization for which an individual performs any service as an employee. This includes religious, educational, charitable, and social organizations or societies, even if the organizations are exempt from paying income taxes.

Who is an employee?

Generally, an employee is any individual who performs services for you when you have the right to control what will be done and how it will be done. This is true even when you choose not to exercise your control over the employee and allow the employee freedom of action. It's also true regardless of how payments are measured or paid or whether the employee works full-time or part-time.

If an employer/employee relationship exists, it doesn't matter what the relationship is called. Generally, people who perform services for you are employees unless they're in business for themselves and offer the same service to others.

A corporate officer who works for the corporation is an employee.

Withholding Account Requirements (continued)

What's the difference between an employee and an independent contractor?

Idaho law follows federal law regarding who is an employee and who is an independent contractor.

The Internal Revenue Service uses three characteristics to determine the relationship between a business and a worker.

- **Behavioral Control.** These facts show whether there is a right to direct or control how the worker does the work. A worker is an employee when the business has the right to direct and control the worker. The business doesn't have to actually direct or control the way the work is done as long as the employer has the right to direct and control the work.
- **Financial Control.** These facts show whether the business has a right to direct and control the financial and business aspects of the worker's job. These include:
 - The extent to which the worker has unreimbursed business expenses. An employee can also have unreimbursed business expenses.
 - The extent of the worker's investment in the facilities used in performing services.
 - The extent to which the worker makes his or her services available to the relevant market.
 - The extent to which the worker can realize a profit or incur a loss.
- **Relationship of the Parties.** These facts show how the parties perceive their relationship. These include:
 - Written contracts describing the relationship the parties intended to create.
 - The extent to which the worker is available to perform services for other similar businesses.
 - Whether the business provides the worker with employee-type benefits, such as insurance, a pension plan, vacation pay, or sick pay.
 - The permanency of the relationship.
 - The extent to which services performed by the worker are a key aspect of the regular business of the company.

For more information on how to determine whether someone providing services is an independent contractor or an employee, see IRS Publication 15, *Circular E, Employer's Tax Guide* and Publication 15-A, *Employer's Supplemental Tax Guide*.

Are statutory employees subject to Idaho income tax withholding?

If an employee qualifies as a statutory employee under federal law, Idaho income tax withholding isn't required. For more information, see IRS Publication 15-A, *Employer's Supplemental Tax Guide* or Publication 1779, *Independent Contractor or Employee*.

What if I hire a family member?

If a family member, even your spouse or child, gets paid for providing services, you must withhold Idaho income tax just as you would for a nonfamily member.

Withholding Account Requirements (continued)

What if I hire someone to help me with housework or to care for a family member?

If you hire an employee to work in your home, the employee's wages are subject to Idaho income tax. You must have an Idaho withholding account and report the wages, but you're not required to withhold Idaho income tax from the employee's wages. As a domestic employer, you must issue W-2 forms to your employees by the last day of January following the year of employment. You must also file Form 967 and your employees' W-2 forms by the last day of February.

If you hire someone who has a business providing household help and who provides services to more than one client, the person you hired isn't necessarily your employee.

What if I hire someone to help me on my farm or ranch?

If you hire an employee to help you in your agricultural business, you must withhold Idaho income tax from the employee's check if you're required to withhold for federal purposes and the employee earns \$1,000 or more during the calendar year. Use the withholding tables in this guide to determine how much to withhold.

If you have to file employment reports with the Idaho Department of Labor, you're a quarterly filer with the Tax Commission, and you must:

- Pay the income tax withheld by the last day of the month following the end of the calendar quarter.
- File Form 967 and your employees' W-2 forms by the last day of February.

If you don't have to file employment reports with the Idaho Department of Labor, you're an annual filer with the Tax Commission, and you must:

- Pay the income tax withheld by the last day of January.
- File Form 967 and your employees' W-2 forms by the last day of February.

How do I get an Idaho withholding account number?

You must have a federal Employer Identification Number (EIN) before you apply for an Idaho withholding account. You can get an EIN by using the Internal Revenue Service (IRS) website at **www.irs.gov**. You can also apply for an EIN by completing a Form SS-4 and calling (800) 829-4933, faxing the form to (859) 669-5760, or mailing it to: IRS Service Center, Attention: EIN Operations, Philadelphia, PA 19255. You can get a Form SS-4 on the IRS website or at your local IRS office.

You can apply for an Idaho withholding account online through **tax.idaho.gov** and choosing "Apply for Business Permits." Using online registration is the fastest way to receive your permit and tax forms. You can also complete the Idaho Business Registration paper form and submit it to the Tax Commission. The form is available online at **tax.idaho.gov** or by calling (800) 972-7660 toll free or 334-7660 in the Boise area. You can use the same online registration and Idaho Business Registration form to apply for your unemployment insurance account from the Idaho Department of Labor and to provide insurance information to the Idaho Industrial Commission.

Within 10 business days after we've received your application, we'll send you a withholding account number and notify you of your account filing cycle, which determines how often you must file and pay the income tax you withheld. (See page 8.) We'll then send you the forms you'll need to report and pay the withholding.

Withholding Account Maintenance

How do I get reporting forms?

Once you're registered with the Tax Commission, we'll send you preprinted forms. If you pay and file electronically, you don't need to send us a paper form. If you don't have a preprinted form to file, don't use photocopies from a previous period or from a different employer. If you don't have a preprinted form when you need to file, you can:

- Pay and file online through our website at **tax.idaho.gov**.
- Call the Tax Commission to request a form.

Note: Because withholding forms are personalized, printable copies aren't available on the Tax Commission's website.

Can I have forms sent to my accountant?

When you register for a withholding account, you can include an alternate address and contact person. If you've already completed your application, you may send a letter asking the Tax Commission to mail your reporting forms to an alternate address. Be sure to include your account number. If you want us to speak with your accountant about your account, we must have a current power of attorney. To get a power of attorney form, visit our website at **tax.idaho.gov**.

What if I make changes to my business?

You must apply for a new withholding account if you change your business entity (for example, a sole proprietorship becomes a corporation), acquire a business, or get a new federal EIN.

Is a withholding account transferable?

No. If you're a new owner of an existing business, don't use a return or payment voucher that's been issued to the former business. You must apply for a new withholding account.

How do I change my account filing cycle?

Withholding account filing cycles are effective for a full calendar year. The Tax Commission will change your filing cycle at the end of the year if your withholding amounts require a change or if the Tax Commission approves your request for a change. You must send your request by December 1 for a filing cycle change by either:

- Email: permitprocessing@tax.idaho.gov
- Fax: (208) 334-7650
- Mail: Attn: Permit Accounting
Idaho State Tax Commission
PO Box 36
Boise ID 83722-3220

How do I change the address on my account or cancel my account?

To change your mailing address or cancel your account:

- Use the online request form at **tax.idaho.gov/ss** for self-service on our website.
- Mark the appropriate box ("Mailing address change" or "Cancel account") on the Form 910 or Form 967. If you're changing the address, draw a line through the address on the form, and write in your new address, or
- Send us written notice that you want to change your account. If you're changing the address, include your name, account number, old address, and new address. If you're cancelling the account, include your name,

Withholding Account Maintenance (continued)

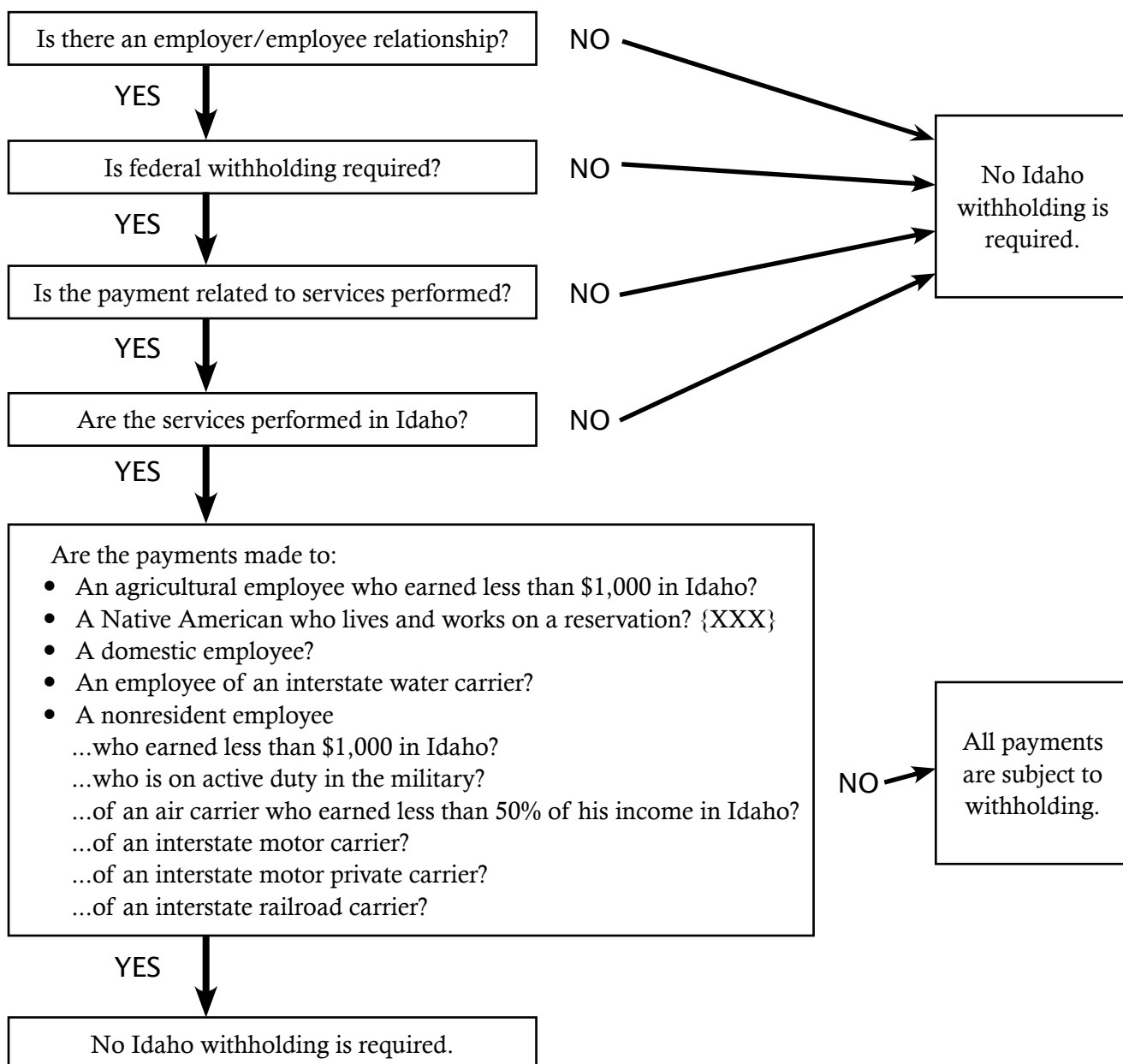
account number, and the date you want the account to be cancelled. Send your request by either:

- Email: processing@tax.idaho.gov
- Fax: (208) 334-5364
- Mail: Attn: Account Registration & Maintenance
Idaho State Tax Commission
PO Box 36
Boise ID 83722-3220

Income Subject to Withholding

Should I withhold Idaho income tax?

The following flowchart can help you decide if you need to withhold Idaho income tax.



What income is subject to Idaho income tax withholding?

All wages, tips, and other compensation earned by employees or paid for services performed in Idaho are subject to Idaho income tax withholding. The pay may be in cash or in another form. It includes salaries, vacation allowances, bonuses, commissions, and fringe benefits. It doesn't matter how you measure the compensation or make the payment. Generally, if the Idaho compensation is subject to federal income tax, it's also subject to Idaho income tax.

Compensation paid to a former employee for services performed while still employed in Idaho is subject to Idaho income tax withholding. For example: If an employee is granted stock options and those options vest while the employee is performing services in Idaho, the compensation or gain when the employee exercises the options are subject to Idaho income tax withholding, even if the employee is no longer living or working in Idaho.

- **Employee business expense reimbursements.** Reimbursements or allowances paid to an employee under an accountable plan aren't subject to Idaho income tax withholding. Reimbursements or allowances paid under a nonaccountable plan are subject to Idaho income tax withholding. For definitions of accountable and nonaccountable plans, see IRS Publication 15, *Circular E, Employer's Tax Guide*.
- **Wages paid "in kind."** If you pay employees in something other than money, you're said to pay them "in kind." Payments in kind can be in the form of goods, lodging, food, clothing, services, or personal use of a company vehicle. Generally, Idaho income tax withholding applies to the fair market value of such payments when they're made for services provided in Idaho. If the food or lodging is for the employer's convenience and qualifies for an exclusion from wages under federal law, it isn't subject to Idaho income tax withholding.
- **Supplemental wages.** Idaho income tax applies to bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay, retroactive pay, and other similar payments if earned while working in Idaho. Withholding on supplemental wages may be computed by either combining the supplemental payment with regular wages and treating them as a single payment or by multiplying the supplemental payment by 7.4 percent.
- **Employee benefits.** Benefits that are taxable under the Internal Revenue Code (IRC) are subject to Idaho income tax withholding if they are earned for services provided in Idaho, regardless of when the benefit is received. Tax-deferred benefits such as 401(k) plans and cafeteria plans that are tax deferred by the IRC are also tax deferred for Idaho and not subject to income tax withholding.
- **Stock options.** The granting of stock options is considered to be compensation for services, whether treated for federal income tax purposes as compensation or capital gain income. This income is subject to Idaho income tax withholding if the employee performed services in Idaho between the time the option was granted and the time the option vested. For more information, see Idaho Income Tax Administrative Rule 271.
- **Tips.** Tips an employee receives for work done in Idaho are subject to Idaho income tax withholding. Report as Idaho income the same tip amount you reported as federal income. See IRS Publication 531, *Reporting Tip Income*.

When are wages subject to Idaho income tax?

When an employee earns income while working in Idaho, the income is subject to Idaho income tax. This is true even if the employee isn't a resident of Idaho. It's also true if the employee is a family member. It also applies to people working in Idaho for only one day, including athletes and performers.

If a person who isn't a citizen of the United States earns income while in Idaho, the income is subject to Idaho income tax withholding unless exempt from federal withholding.

Are there exceptions to the withholding requirement?

- An Idaho employer is always required to have an account and report payroll. However, withholding is not

Income Subject to Withholding (continued)

required if:

- The employee isn't a resident of Idaho and earns less than \$1,000 in Idaho in a calendar year.
- An agricultural laborer earns less than \$1,000 in a calendar year.
- An employee is exempt from federal withholding.
- The employee is a Native American who is an enrolled member of a federally recognized tribe, earns the income on a reservation, and lives on a reservation.
- An employee gives you a Form W-4 stating he is exempt from withholding as he had no income tax liability in the previous year and expects to have no income tax liability for the current year. The exemption is only good for the current year. The employee must give you a new W-4 each year. You must have a withholding account and issue the employee a W-2 form. See *Am I required to send W-4 forms to the Tax Commission?* on page 8.
- **Motor carriers.** If you're an interstate motor carrier or motor private carrier and your employee has regularly assigned duties in more than one state, you only have to withhold income tax for the employee's state of residence. In general, a motor carrier provides motor vehicle transportation for compensation to the public or under a contract. A motor private carrier transports property it owns or leases by motor vehicle and transports the property for sale, lease, rent, or to further a commercial enterprise. See Title 49, Sections 13102 and 14503, United States Code to determine if the employee qualifies.
- **Air carriers.** If your employee has regularly assigned duties on aircraft in more than one state, you must withhold income tax for his state of residence and the state in which he earns more than 50 percent of his wages. The percent of wages earned in a state is based on scheduled flight time in the state compared to total scheduled flight time for the year. See Title 49, Section 40116(f), United States Code to determine if the employee qualifies.
- **Railroad carriers.** If you're an interstate rail carrier and your employee has regularly assigned duties in more than one state, you only have to withhold income tax for the employee's state of residence. See Title 49, Section 11502, United States Code to determine if the employee qualifies.
- **Water carriers.** If your employee is a master or seaman who works on a vessel engaged in foreign, inter-coastal, interstate, or noncontiguous trade, don't withhold any state income tax. See Title 46, Section 11108, United States Code to determine if the employee qualifies.

Does Idaho income tax need to be withheld from an IRA, pension, or other similar payment?

The income from an IRA, pension, or other similar payment is subject to Idaho income tax, but the payer isn't required to withhold Idaho income tax from retirement payments. The recipient may either pay the tax as a voluntary estimated payment or as a tax payment with his individual income tax return on or before April 15. If the payer of the retirement funds wants to withhold Idaho income tax from the payments as a convenience to its payees, it must apply for an Idaho withholding account and pay the amounts withheld the same way a regular employer does. The payer must submit the 1099-Rs showing Idaho withholding by the last day of February. See the *Filing Information* section on page 14.

Does Idaho income tax withholding apply to active duty military wages?

The military wages of a person stationed in Idaho aren't subject to Idaho income tax unless Idaho is the person's domicile. Wages paid by the military to a person not on active duty are subject to Idaho income tax withholding if earned in Idaho. However, it isn't necessary to withhold Idaho income tax for military personnel who are domiciled in Idaho, but are stationed outside Idaho if their full-time active duty outside Idaho is for 120 consecutive days or more. For military spouse information, see the "Military" page on our website at tax.idaho.gov.

Income Subject to Withholding (continued)

How do I determine how much Idaho income tax to withhold?

You must have a federal Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Since Idaho doesn't have a separate Form W-4, Idaho income tax withholding is based on the federal Form W-4. However, employees can ask you to withhold more Idaho income tax by claiming fewer dependents for Idaho purposes. Employees can add this information at the bottom of the federal Form W-4 they give you. They can't request less Idaho income tax withheld by listing more dependents. Idaho has three approved methods for computing withholding:

- Percentage Computation Method. See page 18.
- Wage Bracket Method. See page 19.
- Annualized Wage Method. See page 20.

The income tax withholding amounts in the withholding tables are rounded to the nearest whole dollar. If you use the percentage or annualized wage method of withholding, round the tax to the nearest whole dollar.

Generally, the percentage computation is the best method to use in programming the withholding tables for your computer. For help with payroll software, contact the company that sold you the software.

Am I required to send W-4 forms to the Tax Commission?

No. But you should send a copy of the W-4 form of any employee you suspect is claiming the wrong number of allowances. Mail the W-4 to:

TDB/Withholding
Idaho State Tax Commission
PO Box 36
Boise ID 83722-0410

Payment Information

What are the payment requirements?

You must pay the withheld Idaho income taxes based on the account filing cycle the Tax Commission assigned to you (see below). If you didn't withhold income taxes, you must file a "zero" payment. Remember, taxes are reported and paid based on when the wages are paid, not earned.

Filing Cycles:

- **Monthly Filers.** Employers pay withholding on or before the 20th of the month following the payment period. (See the *Monthly Payment Due Date Table* on the next page.) Payments made throughout the year must be reconciled on Form 967.
- **Split-monthly Filers.** Employers whose withholding equals or exceeds \$240,000 in a 12-month period or equals or exceeds \$20,000 per month pay the income tax withheld based on a reporting period that begins on the 16th of the month and ends on the 15th of the next month. Payment is due on or before the 20th of that same month. (See the *Split-monthly Payment Due Date Table* on the next page.) Payments made throughout the year must be reconciled on Form 967.
- **Quarterly Filers.** Employers who withhold \$750 or less each quarter and farmers who are required to file with the Idaho Department of Labor pay the withholding on the last day of the month following the end of the quarter. (See the *Quarterly Payment Due Date Table* on the next page.) Payments made throughout the year must be reconciled on Form 967.

Payment Information (continued)

- **Annual Filers.** Farmers who aren't required to file with the Idaho Department of Labor and employers who owe less than \$750 annually pay the withholding on or before January 31. (See the *Annual Payment Due Date Table* below.) Any payments made throughout the year must be reconciled on Form 967.

If you want to change your filing cycle, see *How do I change my account filing cycle?* on page 4.

Payment Due Date Tables

Note: If the due date falls on a weekend or holiday, the payment is due on the next business day. For specific dates, see the Due Dates page under Popular Searches on our website at tax.idaho.gov.

Monthly

Payment period	Due date	Payment period	Due date	Payment period	Due date
1/1 - 1/31	2/20	2/1 - 2/28	3/20	3/1 - 3/31	4/20
4/1 - 4/30	5/20	5/1 - 5/31	6/20	6/1 - 6/30	7/20
7/1 - 7/31	8/20	8/1 - 8/31	9/20	9/1 - 9/30	10/20
10/1 - 10/31	11/20	11/1 - 11/30	12/20	12/1 - 12/31	1/20

Split-monthly

Payment period	Due date	Payment period	Due date	Payment period	Due date
1/16 - 2/15	2/20	2/16 - 3/15	3/20	3/16 - 4/15	4/20
4/16 - 5/15	5/20	5/16 - 6/15	6/20	6/16 - 7/15	7/20
7/16 - 8/15	8/20	8/16 - 9/15	9/20	9/16 - 10/15	10/20
10/16 - 11/15	11/20	11/16 - 12/15	12/20	12/16 - 1/15	1/20

Quarterly

Payment period	Due date
1/1 - 3/31	4/30
4/1 - 6/30	7/31
7/1 - 9/30	10/31
10/1 - 12/31	1/31

Annual

Payment period	Due date
1/1 - 12/31	1/31

How do I determine my withholding tax period for making payments?

Use the charts on the next page to determine your withholding tax period for payments based on your assigned filing cycle.

Payment Information (continued)

Monthly Tax Period Chart

Withholding reporting period	EFT period end date	Credit card, e-check period end date	Tax period on Form 910
January 1 - January 31	01/31	01/31	Jan
February 1 - February 28	02/28	02/28	Feb
March 1 - March 31	03/31	03/31	Mar
April 1 - April 30	04/30	04/30	Apr
May 1 - May 31	05/31	05/31	May
June 1 - June 30	06/30	06/30	Jun
July 1 - July 31	07/31	07/31	Jul
August 1 - August 31	08/31	08/31	Aug
September 1 - September 30	09/30	09/30	Sep
October 1 - October 31	10/31	10/31	Oct
November 1 - November 30	11/30	11/30	Nov
December 1 - December 31	12/31	12/31	Dec

Split-monthly Tax Period Chart

Withholding reporting period	EFT period end date	Credit card, e-check period end date	Tax period on Form 910
January 16 - February 15	02/15	02/15	Jan
February 16 - March 15	03/15	03/15	Feb
March 16 - April 15	04/15	04/15	Mar
April 16 - May 15	05/15	05/15	Apr
May 16 - June 15	06/15	06/15	May
June 16 - July 15	07/15	07/15	Jun
July 16 - August 15	08/15	08/15	Jul
August 16 - September 15	09/15	09/15	Aug
September 16 - October 15	10/15	10/15	Sep
October 16 - November 15	11/15	11/15	Oct
November 16 - December 15	12/15	12/15	Nov
December 16 - January 15	01/15	01/15	Dec

Quarterly Tax Period Chart

Withholding reporting period	EFT period end date	Credit card, e-check period end date	Tax period on Form 910
January 1 - March 31	03/31	03/31	Mar
April 1 - June 30	06/30	06/30	Jun
July 1 - September 30	09/30	09/30	Sep
October 1 - December 31	12/31	12/31	Dec

How can I pay the taxes I withheld?

Electronic funds transfer (EFT). You can make an electronic funds transfer of money from one bank to another through either ACH Debit or ACH Credit. Whenever the amount due is \$100,000 or greater, the law requires you to use EFT.

- **With ACH Debit**, you authorize how much and when the state can take money from your bank account to pay the withheld taxes. To use this *free* payment method, you must first register with our service provider. Go to our website at tax.idaho.gov/epay and choose “Taxpayer Access Point (TAP).”
- **With ACH Credit**, you tell your bank how much and when to send money to the state to pay the withholding. ACH Credit fees vary, depending on your bank. To get started, send a request for our ACH Credit Addenda and Bank Information by emailing us at EFT@tax.idaho.gov or by faxing us at (208) 334-7625. For more information, visit our website at tax.idaho.gov/epay.

Payment Information (continued)

Please don't file a Form 910 when paying by EFT.

Credit card. You can use a credit card to make payments under \$100,000 to the state of Idaho. You can pay through our website at **tax.idaho.gov/epay** or by calling 334-7660 in the Boise area or (800) 972-7660 toll free. You can also make a payment at any of our offices. We accept American Express, Discover, MasterCard, and VISA. A convenience fee is added to all credit card payments.

Please don't file a Form 910 when paying by credit card.

E-check. You can make electronic check payments under \$100,000 from your own checking or savings account. You can pay with an e-check through our website at **tax.idaho.gov/epay**. A convenience fee is added to all e-check payments.

Please don't file a Form 910 when paying by e-check.

Check or money order. Make your check or money order for payments under \$100,000 payable to the Idaho State Tax Commission. Mail your payment with your Form 910 to: Idaho State Tax Commission, PO Box 76, Boise ID 83707-0076. The envelope must be postmarked by the due date. Please don't send cash payments through the mail.

What is the purpose of the Form 910?

Use Form 910, Idaho Withholding Payment Voucher, to make check or money order payments on a monthly, split-monthly, or quarterly basis, or to make a voluntary, early payment by check or money order. You can also use Form 910 to report that you withheld no taxes for a payment period. If you make payments by EFT, credit card, or e-check, or report "zero" withholding electronically, you don't need to send a Form 910. (See *Payment Due Date Tables* on page 9.)

Example of Form 910

FORM 910		IDAHO WITHHOLDING PAYMENT VOUCHER				94
ACCOUNT NO.	FROM	TO	<input type="checkbox"/> Mailing Address Change	<input type="checkbox"/> Cancel Account		RT0910
002566412	02/01/2013	02/28/2013				01/08/2004
TAX DUE ON OR BEFORE		Mail to: State Tax Commission, PO Box 76, Boise, Idaho 83707-0076				
03/20/2013						
REVENUE OPERATIONS QUALITY CONTROL PO BOX 36 BOISE ID 83722-0036			In the box below, enter the amount of Idaho income tax withheld from your employees' paychecks for the period shown on this voucher. You must file this form even if no tax is withheld for this period.			
I do hereby swear or affirm that the information is true and correct to the best of my knowledge			Payment Amount		00	
Authorized Signature			Date			
1002566412 1002566412 REVE 09 0213 M 94 3						

Payment Information (continued)

Why can't I enter amounts with cents on Form 910?

Idaho's administrative rules require you to use whole numbers for all withholding returns. Round your payment amounts and report the rounded dollar amount on Form 910. Reduce amounts ending with less than 50 cents to the lower whole dollar. Increase amounts ending with 50 cents or more to the next whole dollar.

How do I report that I withheld no income tax?

If you don't withhold any income tax for a reporting period, you must file a "zero" payment. You can either:

- File online through our website at **tax.idaho.gov/efile**, or
- Use a Form 910 payment voucher and enter a "0" in the "Payment Amount" box. Mail it to: Idaho State Tax Commission, PO Box 76, Boise ID 83707-0076.

What happens if I pay late?

If a payment for a period is late, or if the tax withheld is more than the amount paid, you owe penalty and interest. To help you calculate the amount of penalty and interest that may be due, please use the Penalty and Interest Estimator on our website at **tax.idaho.gov**.

Penalty. The minimum penalty is \$10. The maximum penalty is 25% (.25) of the tax due. Penalty is determined as follows:

- If you don't file your withholding payment on or before the due date, you owe a penalty of 5% (.05) of the tax due for each month that goes by until the payment is made.
- If you made a payment on time, but underpaid the tax, the tax due is subject to a penalty of one-half percent (0.5% or .005) of the tax due for each month that goes by until the payment is made.

Interest. Interest accrues on the unpaid tax from the due date for each month until the date paid. Interest rates are available on our website at **tax.idaho.gov**.

What kind of withholding payment records should I keep?

You must track your taxable wages, Idaho income tax withheld, amount paid, date paid, and penalty and interest included with payments. Use the Record of Idaho Withholding Payments to help you track your withholding information. You can find it on our website at **tax.idaho.gov** or by calling the Tax Commission.

Form W-2

How do I complete a Form W-2?

Use the sample W-2 on the next page to help complete the state portion of your employees' W-2, Wage and Tax Statements. We can't process a W-2 without the correct state information.

How do I correct a Form W-2?

If you issued an incorrect W-2, you must issue the employee a corrected W-2 using federal Form W-2c, and send copies to all required government agencies.

Form W-2 (continued)

SAMPLE FORM W-2:

Box a — Social Security number (SSN). Enter the SSN provided by the employee.

Box b — Employer identification number (EIN). Show the EIN assigned to you by the IRS. This should be the same number that you used on your federal employment tax returns.

Box 15 — State. Enter the 2-letter state abbreviation where the wages were earned.

Box 15 — Employer's state ID number. For Idaho, this is the 9-digit account/permit number issued by the Idaho State Tax Commission.

Box 16 — State wages, tips, etc. Enter the amount of wages from Box 1 that were earned in the state listed in Box 15.

Box 17 — State income tax. Enter the amount of state withholding related to wages entered in Box 16.

W-2 Year. The year shown on the W-2 must match the tax year shown on Idaho Form 967.

Information Returns

What are information returns?

Information returns are tax statements used to report certain types of payments and activities made by financial institutions and others as required by the Internal Revenue Service. You must file the 1099 forms and other information returns, listed on the next page, with the Tax Commission by the last day of February.

Information Returns (continued)

- Form 1099-MISC, Miscellaneous Income, if it was issued for transactions related to property located or used in Idaho or for services performed in Idaho.
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., if Idaho income tax was withheld.
- Form 1099-S, Proceeds from Real Estate Transactions, if it was issued for transactions related to property located in Idaho.
- Form 1099-A, Acquisition or Abandonment of Secured Property, if the property was located in Idaho.
- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions, if the property was located in Idaho or if the service was performed in Idaho.
- Form 1099-C, Cancellation of Debt, if the secured property was located in Idaho.
- Form 1098, Mortgage Interest Statement, if the property was located in Idaho.
- Form W-2G, Certain Gambling Winnings, if the gambling took place in Idaho.

How do I send the information returns to the Tax Commission?

- **Online.** File the returns through our website at **tax.idaho.gov**. If you withheld Idaho income tax, you must include Form 967 in your uploaded file. For more information, see *Does Idaho income tax need to be withheld from an IRA, pension, or other similar payment?* on page 7 and the *Filing Information* section below.
- **By paper.** Attach information returns that have Idaho withholding to Form 967 and send them to the Tax Commission. If you didn't withhold Idaho income tax, attach the information returns to Idaho Form 96 or a copy of federal Form 1096 and mail to: Idaho State Tax Commission, PO Box 36, Boise ID 83722-0410. For more information, see *Does Idaho income tax need to be withheld from an IRA, pension, or other similar payment?* on page 7 and the *Filing Information* section below.

What is the 1099 Combined Federal/State Filing Program?

This program allows payers and agents to file an information return with the federal government and authorizes the release of this information to the applicable states. To take advantage of this program, you must first get permission from the IRS to participate. See IRS Publication 1220 at **www.irs.gov**. After you receive approval from the IRS, you must send the Tax Commission copies of the approval letter and IRS Form 6847, Consent for Internal Revenue Service to Release Tax Information. Mail them to: Idaho State Tax Commission, PO Box 36, Boise ID 83722-0410.

What are Idaho's filing requirements for the Combined Federal/State Filing Program?

If your information returns have Idaho withholding, you must complete Form 967, Idaho Annual Withholding Report. Send the form to the Tax Commission by the last day of February.

If you file your 1099s and other information returns through the Federal/State Combined Filing Program, don't file them electronically through our website and don't submit paper copies with your Form 967.

Filing Information

What are my filing requirements?

Use Form 967, Idaho Annual Withholding Report, to report the total taxable wages and reconcile the total amount of Idaho taxes you withheld from employees during the calendar year to the amount you paid to the Tax Commission for the same calendar year. The total tax withheld as reported on Form 967 must match the total withheld as reported on your employees' W-2 and 1099 forms. You must also use Form 967 to submit the state copy of all W-2s and any 1099s with Idaho income tax withholding.

Filing Information (continued)

Example of Form 967 for all filers except split-monthly



967 IDAHO ANNUAL WITHHOLDING REPORT

9
RD967A
11/16/10

☐

Mailing address change

☐

Cancel account

ACCOUNT NO.
002566412

TAX YEAR
2013

DUE ON OR BEFORE
02/28/2014

Return mailing address: Idaho State Tax Commission
PO Box 76
Boise, Idaho 83707-0076

REVENUE OPERATIONS QUALITY CONTROL
PO BOX 36
BOISE ID 83722-0036

Wages and Withholding

1. Total Idaho taxable wages reported on W-2s • _____
2. Total Idaho tax withheld on W-2s and 1099s • _____

SAMPLE

State use only

- _____
- _____

3. Total tax paid for calendar year 2013 • _____
4. Remaining tax due or (overpaid). Subtract line 3 from line 2 • _____
5. Penalty on balance owed. If line 4 is zero or a credit, enter 0 • _____
6. Interest on balance owed. If line 4 is zero or a credit, enter 0 • _____
7. Total due. Add lines 4, 5, and 6 • _____

Statements Submitted

8. Number of W-2s for the year (send W-2s with this form) • _____
9. Number of 1099s *with Idaho withholding* for the year (send 1099s with this form) • _____
- Check box if 1099s were submitted through combined federal/state filing • ☐

10. Total number of statements. Add lines 8 and 9 • _____

11. Statement penalty. Add after due date.

Multiply line 10 by \$2 per month for each full or part month overdue.

If submitted by due date, enter 0 • _____

12. Add lines 7 and 11

12a. Total due •

12b. Total refund •

I certify under penalties of perjury that this return is true, correct and complete to the best of my knowledge.

Authorized Signature	Date
• _____	_____



8 5 0 0 9 1

1002566412 1002566412 REVE 09 1213 M 67 5



Who must file Form 967?

If you had an active Idaho withholding account for any part of the year or withheld Idaho income taxes during the year, you must file Form 967. This is true even if you didn't withhold income tax from employee wages or if you cancelled your account during the year.

What records and forms do I need to complete the reconciliation process?

The following records and forms will help you reconcile your Idaho income tax withholding:

- Payroll records
- Idaho withholding payment records or the Record of Idaho Withholding Payments
- Completed W-2s and any 1099s with Idaho income tax withholding
- Form 967, Idaho Annual Withholding Report

How do I reconcile my income tax withholding?

Make sure these balance:

- The amount of Idaho income tax withheld from employee wages
- The amount of Idaho income tax paid to the Tax Commission throughout the year
- The amount of Idaho withholding reported on W-2s and 1099s

If you can't balance the above:

- Review all documents for mathematical errors
- Review payments for dollar amounts and dates submitted
- Review all withholding documents (W-2s and 1099s) to be sure only Idaho withholding is included. Are there any W-2 corrections (W-2c) documents not accounted for?

Your total amount of payments should equal the amount of Idaho withholding reported on your withholding documents, (Forms W-2, 1099, and W-2c). If your totals don't match each other after reviewing your documents, you may owe tax or be entitled to a refund.

Why can't I enter amounts with cents on Form 967?

Idaho's administrative rules require you to use whole numbers for all withholding returns. Reduce amounts ending with less than 50 cents to the lower whole dollar. Increase amounts ending with 50 cents or more to the next whole dollar.

Do I need to sign Form 967?

If you file a paper Form 967, you must sign it.

If I close my business during the year, can I file Form 967 early?

Yes. If you cancel your account, you'll receive a preprinted Form 967. Please complete the form and mail it to the Tax Commission. If you had an active Idaho withholding account for any part of the year or withheld Idaho income taxes during the year, you must file Form 967.

How do I file my returns?

Online. You can file the following online through our website at **tax.idaho.gov**:

- **W-2s with Form 967.** You can file your W-2s by either entering the W-2 detail online or uploading a file. If you choose a file upload, the specifications are available at **tax.idaho.gov** (click on “Tax Preparers” under Tax Professionals). Idaho requires electronic filing of W-2s for employers who meet the IRS requirements to file electronically. If employers meet the IRS requirements but have fewer than 50 employees working in Idaho, the state will accept either paper or electronic filing. If you meet these requirements but don’t file electronically, we may return your W-2s to you and charge a penalty.
- **1099s and information returns.** You can file your 1099s and information returns by uploading a file. If you withheld Idaho income tax, you must include Form 967 in your file.

Paper. When you file your Form 967 by paper, you must attach paper W-2s and any 1099s with Idaho withholding to the form. Please make sure all copies of employees’ W-2s are legible, especially any carbon copies.

When are my returns due?

Your Form 967, W-2s, and 1099s are due by the last day of February.

What happens if I file late?

Penalty and interest are charged on the amount of tax due from the due date until paid.

We may also apply a penalty of \$2 per month for each W-2 and 1099 that you don’t submit by the last day of February. The minimum penalty is \$10; the maximum penalty is \$2,000.

How do I amend my return?

To amend a previously filed return, complete a new Form 967 using the correct amounts. Include any corrected W-2s (Form W-2c) and 1099s with Idaho withholding. If you don’t have a copy of Form 967, please call the Tax Commission to request one. Write “Amended” on the Form 967 and send the corrected forms to: Idaho State Tax Commission, PO Box 76, Boise ID 83707-0076.

Recordkeeping

What records do I need to keep and for how long?

You must keep your payroll records for at least four years. They should include:

- Name, address, and Social Security number of each employee
- Dates of employment
- Dates and amount of all wage payments and taxes withheld
- Hours and location of work
- A Form W-4 for each employee
- Cancelled payroll checks
- Copies of all Forms W-2 and Forms 1099
- Federal Form I-9, Employment Eligibility Verification

Other Questions

What if I hire someone who doesn't live in Idaho?

If a person is working in Idaho, you must report the wages to Idaho. Because the wages are earned in Idaho, they're subject to Idaho income tax. You don't have to withhold Idaho income tax unless the person will earn \$1,000 or more in Idaho during the year. All wages earned in Idaho must be reported on Form W-2 as Idaho wages, even if tax wasn't withheld.

What if I send my Idaho employees to another state to work?

You're required to withhold income tax for the state in which the employees are working. If the state where they're working doesn't have an income tax, the employees may want to have you withhold Idaho income tax. As residents of Idaho, their income will be taxable in Idaho.

If I'm self-employed, how do I know how much money to set aside to pay my income tax?

If you're self-employed or receive a pension payment, the tables starting on page 21 will help you decide how much to set aside to pay your income tax. Determine the taxable income you receive each month, then use the monthly table to decide how much tax you will owe. Idaho doesn't require estimated tax payments from individuals; however, you can file a voluntary estimated tax payment using Form 51.

What if an employee's payroll check goes unclaimed or uncashed?

The Unclaimed Property Act requires you to try to locate the owner of any money you hold. If you can't locate the owner within a year, you must file an unclaimed property holder report and turn the money over to the Unclaimed Property Section of the State Treasurer's Office for safekeeping. Please call (208) 332-2942 for more information or visit sto.idaho.gov.

Substitute Forms and Instructions

What if I want to develop my own substitute withholding forms?

Go to "Forms Developers" under Tax Professionals on our website at tax.idaho.gov to find the specifications for substitute forms. The specifications contain all the information you need to create substitute forms and get them approved.

Computing the Amount of Idaho Income Tax Withholding

Percentage Computation Method

Multiply the allowance value for the appropriate payroll period (see *Allowance Value Table* on the next page) by the number of allowances claimed on the Form W-4 and subtract this amount from the employee's wages. Use the result to compute the amount to withhold using the appropriate tables on pages 21-23.

The percentage computation method may be the most useful method to use when programming the withholding table for your computer.

Allowance Value Table

Payroll Period	One Withholding Allowance
Weekly	\$ 75
Biweekly	\$ 150
Semimonthly	\$ 162
Monthly	\$ 325
Annual	\$ 3,900
Daily/Misc.	\$ 15 (<i>each day</i>)

Example: An unmarried employee is paid \$812 biweekly and claims two withholding allowances on the W-4. Using the percentage method, compute the withholding as follows:

1. Total wage payment\$ 812
2. One allowance (from the *Allowance Value Table* above)\$ 150
3. Allowances claimed on W-4 2
4. Multiply line 2 by line 3\$ 300
5. Amount subject to withholding
(subtract total allowances, line 4, from wages, line 1)\$ 512
6. Tax to be withheld (tables from pages 21-23)
(\$21 on \$491 + \$1.55 on remaining \$21)
Remember to round\$ 22

Wage Bracket Method

Find the proper table on pages 24 – 47 for your payroll period and the employee's marital status as shown on the Form W-4. Based on the number of withholding allowances claimed on the W-4 and the amount of wages, find the amount to withhold.

If an employee claims more than 10 allowances, you can still use the tables by following these steps:

1. Multiply the number of withholding allowances over 10 by the amount from the *Allowance Value Table* above,
2. Subtract the result from the gross wages to get the adjusted gross wages, and
3. Use the adjusted gross wages and column for 10 allowances to determine the withholding amount.

If the wages exceed the amount shown in the last bracket of the table, use the percentage computation method of withholding described on page 18.

Computing the Amount of Idaho Income Tax Withholding (continued)

Annualized Wage Method

Multiply the wages for the pay period by the number of pay periods in the calendar year. Subtract the withholding allowances listed on page 19 from the gross wages to determine the amount subject to withholding. Use this figure and the annual tables to compute the amount of withholding required. Divide that amount by the number of pay periods in the calendar year. The result will be the amount of withholding for the current pay period.

Example: A married person is paid \$700 per week and claims four withholding allowances on his Form W-4. Compute the amount of withholding using the following steps:

1. Total annual wages (\$700 x 52 weeks).....\$36,400
2. One annual allowance (from Allowance Value Table)\$ 3,900
3. Allowance claimed on W-4 x 4 (\$3,900 x 4)\$15,600
4. Amount subject to withholding (line 1 – line 3).....\$20,800
5. Tax from annual table (page 21)
(\$406 on \$19,572 + \$74.91 on remaining \$1,228)
Remember to round\$ 481
6. Amount to be withheld each week
(\$481 divided by 52)
Remember to round\$ 9

Withholding on Bonuses, Commissions, etc.

Supplemental wages are compensation paid to an employee in addition to the employee's regular wages. These include bonuses, commissions, overtime pay, accumulated sick leave, severance pay, expense allowances paid under a nonaccountable plan, payments for nondeductible moving expenses, etc.

The withholding may be computed by either combining the supplemental payment with the regular wages and treating them as a single payment or by withholding 7.4 percent of the payment for Idaho taxes.

Table for Percentage Computation Method of Withholding

for **Annual** Payroll Period and **Daily or Miscellaneous** Payroll Period

Annual Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$2,200	\$0.00
	\$2,200		\$3,609	1.6% of the amount over \$2,200
	\$3,609		\$5,018	\$23 plus 3.6% of the amount over \$3,609
	\$5,018		\$6,427	\$74 plus 4.1% of the amount over \$5,018
	\$6,427		\$7,836	\$132 plus 5.1% of the amount over \$6,427
	\$7,836		\$9,245	\$204 plus 6.1% of the amount over \$7,836
	\$9,245		\$12,768	\$290 plus 7.1% of the amount over \$9,245
	\$12,768			\$540 plus 7.4% of the amount over \$12,768
Daily or Miscellaneous Payroll Period	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$8,300	\$0.00
	\$8,300		\$11,118	1.6% of the amount over \$8,300
	\$11,118		\$13,936	\$45 plus 3.6% of the amount over \$11,118
	\$13,936		\$16,754	\$146 plus 4.1% of the amount over \$13,936
	\$16,754		\$19,572	\$262 plus 5.1% of the amount over \$16,754
	\$19,572		\$22,390	\$406 plus 6.1% of the amount over \$19,572
	\$22,390		\$29,436	\$578 plus 7.1% of the amount over \$22,390
	\$29,436			\$1,078 plus 7.4% of the amount over \$29,436
Annual Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$8	\$0.00
	\$8		\$14	1.6% of the amount over \$8
	\$14		\$19	\$0.09 plus 3.6% of the amount over \$14
	\$19		\$25	\$0.29 plus 4.1% of the amount over \$19
	\$25		\$30	\$0.51 plus 5.1% of the amount over \$25
	\$30		\$36	\$0.79 plus 6.1% of the amount over \$30
	\$36		\$49	\$1.12 plus 7.1% of the amount over \$36
	\$49			\$2.08 plus 7.4% of the amount over \$49
Daily or Miscellaneous Payroll Period	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and	Less than	
	\$1		\$32	\$0.00
	\$32		\$43	1.6% of the amount over \$32
	\$43		\$54	\$0.17 plus 3.6% of the amount over \$43
	\$54		\$64	\$0.56 plus 4.1% of the amount over \$54
	\$64		\$75	\$1.01 plus 5.1% of the amount over \$64
	\$75		\$86	\$1.56 plus 6.1% of the amount over \$75
	\$86		\$113	\$2.22 plus 7.1% of the amount over \$86
	\$113			\$4.15 plus 7.4% of the amount over \$113

Table for Percentage Computation Method of Withholding

for **Semimonthly** Payroll Period and **Monthly** Payroll Period

Semimonthly Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$92		\$0.00
	\$92	\$150	1.6% of the amount over \$92	
	\$150	\$209	\$1 plus 3.6% of the amount over \$150	
	\$209	\$268	\$3 plus 4.1% of the amount over \$209	
	\$268	\$327	\$5 plus 5.1% of the amount over \$268	
	\$327	\$385	\$8 plus 6.1% of the amount over \$327	
	\$385	\$532	\$12 plus 7.1% of the amount over \$385	
	\$532		\$22 plus 7.4% of the amount over \$532	
Monthly Payroll Period	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$346		\$0.00
	\$346	\$463	1.6% of the amount over \$346	
	\$463	\$581	\$2 plus 3.6% of the amount over \$463	
	\$581	\$698	\$6 plus 4.1% of the amount over \$581	
	\$698	\$816	\$11 plus 5.1% of the amount over \$698	
	\$816	\$933	\$17 plus 6.1% of the amount over \$816	
	\$933	\$1,227	\$24 plus 7.1% of the amount over \$933	
	\$1,227		\$45 plus 7.4% of the amount over \$1,227	
Semimonthly Payroll Period	Single Persons - including head of household			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$183		\$0.00
	\$183	\$301	1.6% of the amount over \$183	
	\$301	\$418	\$2 plus 3.6% of the amount over \$301	
	\$418	\$536	\$6 plus 4.1% of the amount over \$418	
	\$536	\$653	\$11 plus 5.1% of the amount over \$536	
	\$653	\$770	\$17 plus 6.1% of the amount over \$653	
	\$770	\$1,064	\$24 plus 7.1% of the amount over \$770	
	\$1,064		\$45 plus 7.4% of the amount over \$1,064	
Monthly Payroll Period	Married Persons			
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:	
	More than	and Less than		
	\$1	\$692		\$0.00
	\$692	\$927	1.6% of the amount over \$692	
	\$927	\$1,161	\$4 plus 3.6% of the amount over \$927	
	\$1,161	\$1,396	\$12 plus 4.1% of the amount over \$1,161	
	\$1,396	\$1,631	\$22 plus 5.1% of the amount over \$1,396	
	\$1,631	\$1,866	\$34 plus 6.1% of the amount over \$1,631	
	\$1,866	\$2,453	\$48 plus 7.1% of the amount over \$1,866	
	\$2,453		\$90 plus 7.4% of the amount over \$2,453	

Table for Percentage Computation Method of Withholding

for **Weekly** Payroll Period and **Biweekly** Payroll Period

Weekly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$42	\$0.00
	\$42	\$69	1.6% of the amount over \$42
	\$69	\$97	\$0 plus 3.6% of the amount over \$69
	\$97	\$124	\$1 plus 4.1% of the amount over \$97
	\$124	\$151	\$3 plus 5.1% of the amount over \$124
	\$151	\$178	\$4 plus 6.1% of the amount over \$151
	\$178	\$246	\$6 plus 7.1% of the amount over \$178
	\$246		\$10 plus 7.4% of the amount over \$246
Weekly Payroll Period	Married Persons		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$160	\$0.00
	\$160	\$214	1.6% of the amount over \$160
	\$214	\$268	\$1 plus 3.6% of the amount over \$214
	\$268	\$322	\$3 plus 4.1% of the amount over \$268
	\$322	\$376	\$5 plus 5.1% of the amount over \$322
	\$376	\$431	\$8 plus 6.1% of the amount over \$376
	\$431	\$566	\$11 plus 7.1% of the amount over \$431
	\$566		\$21 plus 7.4% of the amount over \$566
Biweekly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$85	\$0.00
	\$85	\$139	1.6% of the amount over \$85
	\$139	\$193	\$1 plus 3.6% of the amount over \$139
	\$193	\$247	\$3 plus 4.1% of the amount over \$193
	\$247	\$301	\$5 plus 5.1% of the amount over \$247
	\$301	\$356	\$8 plus 6.1% of the amount over \$301
	\$356	\$491	\$11 plus 7.1% of the amount over \$356
	\$491		\$21 plus 7.4% of the amount over \$491
Biweekly Payroll Period	Married Persons		
	If wages after subtracting withholding allowances are:		The amount of Idaho Income tax to withhold is:
	More than	and Less than	
	\$1	\$319	\$0.00
	\$319	\$428	1.6% of the amount over \$319
	\$428	\$536	\$2 plus 3.6% of the amount over \$428
	\$536	\$644	\$6 plus 4.1% of the amount over \$536
	\$644	\$753	\$10 plus 5.1% of the amount over \$644
	\$753	\$861	\$16 plus 6.1% of the amount over \$753
	\$861	\$1,132	\$22 plus 7.1% of the amount over \$861
	\$1,132		\$41 plus 7.4% of the amount over \$1,132

Table for Wage Bracket Method of Withholding

for Single or Head of Household with an Annual Payroll Period

Single Persons - Including Head of Household										
If the wages are-		And the number of withholding allowances is-								
At least	But less than	0	1	2	3	4	5	6	7	8
		The amount of income tax to be withheld is-								
\$	\$	0	1	2	3	4	5	6	7	8
6,100	6,100	118	0	0	0	0	0	0	0	0
6,100	6,700	131	5	0	0	0	0	0	0	0
6,700	7,300	161	14	0	0	0	0	0	0	0
7,300	7,900	192	26	0	0	0	0	0	0	0
7,900	8,500	226	48	0	0	0	0	0	0	0
8,500	9,100	263	69	0	0	0	0	0	0	0
9,100	9,700	301	94	0	0	0	0	0	0	0
9,700	10,300	344	118	0	0	0	0	0	0	0
10,300	10,900	386	146	10	0	0	0	0	0	0
10,900	11,500	429	177	19	0	0	0	0	0	0
11,500	12,100	471	208	37	0	0	0	0	0	0
12,100	12,700	514	245	59	0	0	0	0	0	0
12,700	13,300	557	281	81	0	0	0	0	0	0
13,300	13,900	602	322	106	0	0	0	0	0	0
13,900	14,500	646	365	131	5	0	0	0	0	0
14,500	15,100	690	408	161	14	0	0	0	0	0
15,100	15,700	735	450	192	26	0	0	0	0	0
15,700	16,300	779	493	226	48	0	0	0	0	0
16,300	16,900	824	535	263	69	0	0	0	0	0
16,900	17,500	868	579	301	94	0	0	0	0	0
17,500	18,100	912	624	344	118	0	0	0	0	0
18,100	18,700	957	668	386	146	10	0	0	0	0
18,700	19,300	1,001	713	429	177	19	0	0	0	0
19,300	19,900	1,046	757	471	208	37	0	0	0	0
19,900	20,500	1,090	801	514	245	59	0	0	0	0
20,500	21,100	1,134	846	557	281	81	0	0	0	0
21,100	21,700	1,179	890	602	322	106	0	0	0	0
21,700	22,300	1,223	935	646	365	131	5	0	0	0
22,300	22,900	1,268	979	690	408	161	14	0	0	0
22,900	23,500	1,312	1,023	735	450	192	26	0	0	0
23,500	24,100	1,356	1,068	779	493	226	48	0	0	0
24,100	24,700	1,401	1,112	824	535	263	69	0	0	0
24,700	25,300	1,445	1,157	868	579	301	94	0	0	0
25,300	25,900	1,490	1,201	912	624	344	118	0	0	0
25,900	26,500	1,534	1,245	957	668	386	146	10	0	0
26,500	27,100	1,578	1,290	1,001	713	429	177	19	0	0
27,100	27,700	1,623	1,334	1,046	757	471	208	37	0	0
27,700	28,300	1,667	1,379	1,090	801	514	245	59	0	0
28,300	28,900	1,712	1,423	1,134	846	557	281	81	0	0
28,900	29,500	1,756	1,467	1,179	890	602	322	106	0	0
29,500	30,100	1,800	1,512	1,223	935	646	365	131	5	0
30,100	30,700	1,845	1,556	1,268	979	690	408	161	14	0
30,700	31,300	1,889	1,601	1,312	1,023	735	450	192	26	0
31,300	31,900	1,934	1,645	1,356	1,068	779	493	226	48	0
31,900	32,500	1,978	1,689	1,401	1,112	824	535	263	69	0
32,500	33,100	2,022	1,734	1,445	1,157	868	579	301	94	0
33,100	33,700	2,067	1,778	1,490	1,201	912	624	344	118	0
33,700	34,300	2,111	1,823	1,534	1,245	957	668	386	146	0
34,300	34,900	2,156	1,867	1,578	1,290	1,001	713	429	177	19

ANNUAL WITHHOLDINGS

Table for Wage Bracket Method of Withholding

for Single or Head of Household with an Annual Payroll Period (continued)

34,900	35,500	2,200	1,911	1,623	1,334	1,046	757	471	208	37	0	0
35,500	36,100	2,244	1,956	1,667	1,379	1,090	801	514	245	59	0	0
36,100	36,700	2,289	2,000	1,712	1,423	1,134	846	557	281	81	0	0
36,700	37,300	2,333	2,045	1,756	1,467	1,179	890	602	322	106	0	0
37,300	37,900	2,378	2,089	1,800	1,512	1,223	935	646	365	131	5	0
37,900	38,500	2,422	2,133	1,845	1,556	1,268	979	690	408	161	14	0
38,500	39,100	2,466	2,178	1,889	1,601	1,312	1,023	735	450	192	26	0
39,100	39,700	2,511	2,222	1,934	1,645	1,356	1,068	779	493	226	48	0
39,700	40,300	2,555	2,267	1,978	1,689	1,401	1,112	824	535	263	69	0
40,300	40,900	2,600	2,311	2,022	1,734	1,445	1,157	868	579	301	94	0
40,900	41,500	2,644	2,355	2,067	1,778	1,490	1,201	912	624	344	118	0
41,500	42,100	2,688	2,400	2,111	1,823	1,534	1,245	957	668	386	146	10
42,100	42,700	2,733	2,444	2,156	1,867	1,578	1,290	1,001	713	429	177	19
42,700	43,300	2,777	2,489	2,200	1,911	1,623	1,334	1,046	757	471	208	37
43,300	43,900	2,822	2,533	2,244	1,956	1,667	1,379	1,090	801	514	245	59
43,900	44,500	2,866	2,577	2,289	2,000	1,712	1,423	1,134	846	557	281	81
44,500	45,100	2,910	2,622	2,333	2,045	1,756	1,467	1,179	890	602	322	106
45,100	45,700	2,955	2,666	2,378	2,089	1,800	1,512	1,223	935	646	365	131
45,700	46,300	2,999	2,711	2,422	2,133	1,845	1,556	1,268	979	690	408	161
46,300	46,900	3,044	2,755	2,466	2,178	1,889	1,601	1,312	1,023	735	450	192
46,900	47,500	3,088	2,799	2,511	2,222	1,934	1,645	1,356	1,068	779	493	226
47,500	48,100	3,132	2,844	2,555	2,267	1,978	1,689	1,401	1,112	824	535	263
48,100	48,700	3,177	2,888	2,600	2,311	2,022	1,734	1,445	1,157	868	579	301
48,700	49,300	3,221	2,933	2,644	2,355	2,067	1,778	1,490	1,201	912	624	344
49,300	49,900	3,266	2,977	2,688	2,400	2,111	1,823	1,534	1,245	957	668	386
49,900	50,500	3,310	3,021	2,733	2,444	2,156	1,867	1,578	1,290	1,001	713	429
50,500	51,100	3,354	3,066	2,777	2,489	2,200	1,911	1,623	1,334	1,046	757	471
51,100	51,700	3,399	3,110	2,822	2,533	2,244	1,956	1,667	1,379	1,090	801	514
51,700	52,300	3,443	3,155	2,866	2,577	2,289	2,000	1,712	1,423	1,134	846	557
52,300	52,900	3,488	3,199	2,910	2,622	2,333	2,045	1,756	1,467	1,179	890	602
52,900	53,500	3,532	3,243	2,955	2,666	2,378	2,089	1,800	1,512	1,223	935	646
53,500	54,100	3,576	3,288	2,999	2,711	2,422	2,133	1,845	1,556	1,268	979	690
54,100	54,700	3,621	3,332	3,044	2,755	2,466	2,178	1,889	1,601	1,312	1,023	735
54,700	55,300	3,665	3,377	3,088	2,799	2,511	2,222	1,934	1,645	1,356	1,068	779
55,300	55,900	3,710	3,421	3,132	2,844	2,555	2,267	1,978	1,689	1,401	1,112	824
55,900	56,500	3,754	3,465	3,177	2,888	2,600	2,311	2,022	1,734	1,445	1,157	868
56,500	57,100	3,798	3,510	3,221	2,933	2,644	2,355	2,067	1,778	1,490	1,201	912
57,100	57,700	3,843	3,554	3,266	2,977	2,688	2,400	2,111	1,823	1,534	1,245	957
57,700	58,300	3,887	3,599	3,310	3,021	2,733	2,444	2,156	1,867	1,578	1,290	1,001
58,300	58,900	3,932	3,643	3,354	3,066	2,777	2,489	2,200	1,911	1,623	1,334	1,046
58,900	59,500	3,976	3,687	3,399	3,110	2,822	2,533	2,244	1,956	1,667	1,379	1,090
59,500	60,100	4,020	3,732	3,443	3,155	2,866	2,577	2,289	2,000	1,712	1,423	1,134
60,100	60,700	4,065	3,776	3,488	3,199	2,910	2,622	2,333	2,045	1,756	1,467	1,179
60,700	61,300	4,109	3,821	3,532	3,243	2,955	2,666	2,378	2,089	1,800	1,512	1,223
61,300	61,900	4,154	3,865	3,576	3,288	2,999	2,711	2,422	2,133	1,845	1,556	1,268
61,900	62,500	4,198	3,909	3,621	3,332	3,044	2,755	2,466	2,178	1,889	1,601	1,312
62,500	63,100	4,242	3,954	3,665	3,377	3,088	2,799	2,511	2,222	1,934	1,645	1,356
63,100	63,700	4,287	3,998	3,710	3,421	3,132	2,844	2,555	2,267	1,978	1,689	1,401
63,700	64,300	4,331	4,043	3,754	3,465	3,177	2,888	2,600	2,311	2,022	1,734	1,445
64,300	64,900	4,376	4,087	3,798	3,510	3,221	2,933	2,644	2,355	2,067	1,778	1,490
64,900	65,500	4,420	4,131	3,843	3,554	3,266	2,977	2,688	2,400	2,111	1,823	1,534
65,500	66,100	4,464	4,176	3,887	3,599	3,310	3,021	2,733	2,444	2,156	1,867	1,578
66,100	66,700	4,509	4,220	3,932	3,643	3,354	3,066	2,777	2,489	2,200	1,911	1,623

ANNUAL WITHHOLDINGS

Table for Wage Bracket Method of Withholding

for **Single or Head of Household** with a **Monthly** Payroll Period

Single Persons - Including Head of Household												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
\$	\$	The amount of income tax to be withheld is-										
300	500	5	0	0	0	0	0	0	0	0	0	0
500	550	10	0	0	0	0	0	0	0	0	0	0
550	600	13	1	0	0	0	0	0	0	0	0	0
600	650	15	2	0	0	0	0	0	0	0	0	0
650	700	18	4	0	0	0	0	0	0	0	0	0
700	750	21	5	0	0	0	0	0	0	0	0	0
750	800	24	7	0	0	0	0	0	0	0	0	0
800	850	28	9	0	0	0	0	0	0	0	0	0
850	900	31	12	1	0	0	0	0	0	0	0	0
900	950	35	14	1	0	0	0	0	0	0	0	0
950	1,000	39	17	3	0	0	0	0	0	0	0	0
1,000	1,050	42	20	5	0	0	0	0	0	0	0	0
1,050	1,100	46	23	6	0	0	0	0	0	0	0	0
1,100	1,150	49	26	8	0	0	0	0	0	0	0	0
1,150	1,200	53	30	10	0	0	0	0	0	0	0	0
1,200	1,250	57	33	13	1	0	0	0	0	0	0	0
1,250	1,300	61	37	15	2	0	0	0	0	0	0	0
1,300	1,350	64	40	18	4	0	0	0	0	0	0	0
1,350	1,400	68	44	21	5	0	0	0	0	0	0	0
1,400	1,450	72	48	24	7	0	0	0	0	0	0	0
1,450	1,500	75	51	28	9	0	0	0	0	0	0	0
1,500	1,550	79	55	31	12	1	0	0	0	0	0	0
1,550	1,600	83	59	35	14	1	0	0	0	0	0	0
1,600	1,650	86	62	39	17	3	0	0	0	0	0	0
1,650	1,700	90	66	42	20	5	0	0	0	0	0	0
1,700	1,750	94	70	46	23	6	0	0	0	0	0	0
1,750	1,800	98	73	49	26	8	0	0	0	0	0	0
1,800	1,850	101	77	53	30	10	0	0	0	0	0	0
1,850	1,900	105	81	57	33	13	0	0	0	0	0	0
1,900	1,950	109	85	61	37	15	2	0	0	0	0	0
1,950	2,000	112	88	64	40	18	4	0	0	0	0	0
2,000	2,050	116	92	68	44	21	5	0	0	0	0	0
2,050	2,100	120	96	72	48	24	7	0	0	0	0	0
2,100	2,150	123	99	75	51	28	9	0	0	0	0	0
2,150	2,200	127	103	79	55	31	12	1	0	0	0	0
2,200	2,250	131	107	83	59	35	14	1	0	0	0	0
2,250	2,300	135	110	86	62	39	17	3	0	0	0	0
2,300	2,350	138	114	90	66	42	20	5	0	0	0	0
2,350	2,400	142	118	94	70	46	23	6	0	0	0	0
2,400	2,450	146	122	98	73	49	26	8	0	0	0	0
2,450	2,500	149	125	101	77	53	30	10	0	0	0	0
2,500	2,550	153	129	105	81	57	33	13	1	0	0	0
2,550	2,600	157	133	109	85	61	37	15	2	0	0	0
2,600	2,650	160	136	112	88	64	40	18	4	0	0	0
2,650	2,700	164	140	116	92	68	44	21	5	0	0	0
2,700	2,750	168	144	120	96	72	48	24	7	0	0	0
2,750	2,800	172	147	123	99	75	51	28	9	0	0	0
2,800	2,850	175	151	127	103	79	55	31	12	1	0	0
2,850	2,900	179	155	131	107	83	59	35	14	1	0	0
2,900	2,950	183	159	135	110	86	62	39	17	3	0	0

M O N T H L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Monthly Payroll Period (continued)

2,950	3,000	186	162	138	114	90	66	42	20	5	0
3,000	3,050	190	166	142	118	94	70	46	23	6	0
3,050	3,100	194	170	146	122	98	73	49	26	8	0
3,100	3,150	197	173	149	125	101	77	53	30	10	0
3,150	3,200	201	177	153	129	105	81	57	33	13	0
3,200	3,250	205	181	157	133	109	85	61	37	15	0
3,250	3,300	209	184	160	136	112	88	64	40	18	0
3,300	3,350	212	188	164	140	116	92	68	44	21	0
3,350	3,400	216	192	168	144	120	96	72	48	24	0
3,400	3,450	220	196	172	147	123	99	75	51	28	0
3,450	3,500	223	199	175	151	127	103	79	55	31	1
3,500	3,550	227	203	179	155	131	107	83	59	35	1
3,550	3,600	231	207	183	159	135	110	86	62	39	3
3,600	3,650	234	210	186	162	138	114	90	66	42	5
3,650	3,700	238	214	190	166	142	118	94	70	46	6
3,700	3,750	242	218	194	170	146	122	98	73	49	8
3,750	3,800	246	221	197	173	149	125	101	77	53	10
3,800	3,850	249	225	201	177	153	129	105	81	57	13
3,850	3,900	253	229	205	181	157	133	109	85	61	15
3,900	3,950	257	233	209	184	160	136	112	88	64	18
3,950	4,000	260	236	212	188	164	140	116	92	68	21
4,000	4,050	264	240	216	192	168	144	120	96	72	24
4,050	4,100	268	244	220	196	172	147	123	99	75	28
4,100	4,150	271	247	223	199	175	151	127	103	79	31
4,150	4,200	275	251	227	203	179	155	131	107	83	35
4,200	4,250	279	255	231	207	183	159	135	110	86	39
4,250	4,300	283	258	234	210	186	162	138	114	90	42
4,300	4,350	286	262	238	214	190	166	142	118	94	46
4,350	4,400	290	266	242	218	194	170	146	122	98	49
4,400	4,450	294	270	246	221	197	173	149	125	101	53
4,450	4,500	297	273	249	225	201	177	153	129	105	57
4,500	4,550	301	277	253	229	205	181	157	133	109	61
4,550	4,600	305	281	257	233	209	184	160	136	112	64
4,600	4,650	308	284	260	236	212	188	164	140	116	68
4,650	4,700	312	288	264	240	216	192	168	144	120	72
4,700	4,750	316	292	268	244	220	196	172	147	123	75
4,750	4,800	320	295	271	247	223	199	175	151	127	79
4,800	4,850	323	299	275	251	227	203	179	155	131	83
4,850	4,900	327	303	279	255	231	207	183	159	135	86
4,900	4,950	331	307	283	258	234	210	186	162	138	90
4,950	5,000	334	310	286	262	238	214	190	166	142	94
5,000	5,050	338	314	290	266	242	218	194	170	146	98
5,050	5,100	342	318	294	270	246	221	197	173	149	101
5,100	5,150	345	321	297	273	249	225	201	177	153	105
5,150	5,200	349	325	301	277	253	229	205	181	157	109
5,200	5,250	353	329	305	281	257	233	209	184	160	112
5,250	5,300	357	332	308	284	260	236	212	188	164	116
5,300	5,350	360	336	312	288	264	240	216	192	168	120
5,350	5,400	364	340	316	292	268	244	220	196	172	123
5,400	5,450	368	344	320	295	271	247	223	199	175	127
5,450	5,500	371	347	323	299	275	251	227	203	179	131
5,500	5,550	375	351	327	303	279	255	231	207	183	135

M O N T H L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Single or Head of Household** with a **Semimonthly** Payroll Period

Single Persons - Including Head of Household												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
\$	\$	2	0	0	0	0	0	0	0	0	0	0
130	250	5	0	0	0	0	0	0	0	0	0	0
250	275	6	1	0	0	0	0	0	0	0	0	0
275	300	8	1	0	0	0	0	0	0	0	0	0
300	325	9	2	0	0	0	0	0	0	0	0	0
325	350	11	3	0	0	0	0	0	0	0	0	0
350	375	12	4	0	0	0	0	0	0	0	0	0
375	400	14	5	0	0	0	0	0	0	0	0	0
400	425	16	6	0	0	0	0	0	0	0	0	0
425	450	18	7	1	0	0	0	0	0	0	0	0
450	475	19	8	1	0	0	0	0	0	0	0	0
475	500	21	10	2	0	0	0	0	0	0	0	0
500	525	23	11	3	0	0	0	0	0	0	0	0
525	550	25	13	4	0	0	0	0	0	0	0	0
550	575	27	15	5	0	0	0	0	0	0	0	0
575	600	28	17	6	1	0	0	0	0	0	0	0
600	625	30	18	8	1	0	0	0	0	0	0	0
625	650	32	20	9	2	0	0	0	0	0	0	0
650	675	34	22	11	3	0	0	0	0	0	0	0
675	700	36	24	12	4	0	0	0	0	0	0	0
700	725	38	26	14	5	0	0	0	0	0	0	0
725	750	40	27	16	6	0	0	0	0	0	0	0
750	775	41	29	18	7	1	0	0	0	0	0	0
775	800	43	31	19	8	1	0	0	0	0	0	0
800	825	45	33	21	10	2	0	0	0	0	0	0
825	850	47	35	23	11	3	0	0	0	0	0	0
850	875	49	37	25	13	4	0	0	0	0	0	0
875	900	51	39	27	15	5	0	0	0	0	0	0
900	925	52	40	28	17	6	1	0	0	0	0	0
925	950	54	42	30	18	8	1	0	0	0	0	0
950	975	56	44	32	20	9	2	0	0	0	0	0
975	1,000	58	46	34	22	11	3	0	0	0	0	0
1,000	1,025	60	48	36	24	12	4	0	0	0	0	0
1,025	1,050	62	50	38	26	14	5	0	0	0	0	0
1,050	1,075	64	52	40	27	16	6	0	0	0	0	0
1,075	1,100	65	53	41	29	18	7	1	0	0	0	0
1,100	1,125	67	55	43	31	19	8	1	0	0	0	0
1,125	1,150	69	57	45	33	21	10	2	0	0	0	0
1,150	1,175	71	59	47	35	23	11	3	0	0	0	0
1,175	1,200	73	61	49	37	25	13	4	0	0	0	0
1,200	1,225	75	63	51	39	27	15	5	0	0	0	0
1,225	1,250	77	64	52	40	28	17	6	1	0	0	0
1,250	1,275	78	66	54	42	30	18	8	1	0	0	0
1,275	1,300	80	68	56	44	32	20	9	2	0	0	0
1,300	1,325	82	70	58	46	34	22	11	3	0	0	0
1,325	1,350	84	72	60	48	36	24	12	4	0	0	0
1,350	1,375	86	74	62	50	38	26	14	5	0	0	0
1,375	1,400	88	76	64	52	40	27	16	6	1	0	0
1,400	1,425	89	77	65	53	41	29	18	8	1	0	0
1,425	1,450	91	79	67	55	43	31	19	9	2	0	0
1,450	1,475											

SEMI-MONTHLY PAYROLL PERIOD

Table for Wage Bracket Method of Withholding

for **Single or Head of Household** with a **Semimonthly** Payroll Period (continued)

1,475	1,500	93	81	69	57	45	33	21	10	2	0	0
1,500	1,525	95	83	71	59	47	35	23	11	3	0	0
1,525	1,550	97	85	73	61	49	37	25	13	4	0	0
1,550	1,575	99	87	75	63	51	39	27	15	5	0	0
1,575	1,600	101	89	77	64	52	40	28	17	6	1	0
1,600	1,625	102	90	78	66	54	42	30	18	8	1	0
1,625	1,650	104	92	80	68	56	44	32	20	9	2	0
1,650	1,675	106	94	82	70	58	46	34	22	11	3	0
1,675	1,700	108	96	84	72	60	48	36	24	12	4	0
1,700	1,725	110	98	86	74	62	50	38	26	14	5	0
1,725	1,750	112	100	88	76	64	52	40	27	16	6	0
1,750	1,775	114	101	89	77	65	53	41	29	17	7	1
1,775	1,800	115	103	91	79	67	55	43	31	19	8	1
1,800	1,825	117	105	93	81	69	57	45	33	21	10	2
1,825	1,850	119	107	95	83	71	59	47	35	23	11	3
1,850	1,875	121	109	97	85	73	61	49	37	25	13	4
1,875	1,900	123	111	99	87	75	63	51	39	27	15	5
1,900	1,925	125	113	101	89	77	64	52	40	28	16	6
1,925	1,950	126	114	102	90	78	66	54	42	30	18	8
1,950	1,975	128	116	104	92	80	68	56	44	32	20	9
1,975	2,000	130	118	106	94	82	70	58	46	34	22	11
2,000	2,025	132	120	108	96	84	72	60	48	36	24	12
2,025	2,050	134	122	110	98	86	74	62	50	38	26	14
2,050	2,075	136	124	112	100	88	76	64	52	40	27	16
2,075	2,100	138	126	114	101	89	77	65	53	41	29	18
2,100	2,125	139	127	115	103	91	79	67	55	43	31	19
2,125	2,150	141	129	117	105	93	81	69	57	45	33	21
2,150	2,175	143	131	119	107	95	83	71	59	47	35	23
2,175	2,200	145	133	121	109	97	85	73	61	49	37	25
2,200	2,225	147	135	123	111	99	87	75	63	51	39	27
2,225	2,250	149	137	125	113	101	89	77	64	52	40	28
2,250	2,275	151	138	126	114	102	90	78	66	54	42	30
2,275	2,300	152	140	128	116	104	92	80	68	56	44	32
2,300	2,325	154	142	130	118	106	94	82	70	58	46	34
2,325	2,350	156	144	132	120	108	96	84	72	60	48	36
2,350	2,375	158	146	134	122	110	98	86	74	62	50	38
2,375	2,400	160	148	136	124	112	100	88	76	64	52	40
2,400	2,425	162	150	138	126	114	101	89	77	65	53	41
2,425	2,450	163	151	139	127	115	103	91	79	67	55	43
2,450	2,475	165	153	141	129	117	105	93	81	69	57	45
2,475	2,500	167	155	143	131	119	107	95	83	71	59	47
2,500	2,525	169	157	145	133	121	109	97	85	73	61	49
2,525	2,550	171	159	147	135	123	111	99	87	75	63	51
2,550	2,575	173	161	149	137	125	113	101	89	77	64	52
2,575	2,600	175	163	151	138	126	114	102	90	78	66	54
2,600	2,625	176	164	152	139	128	116	104	92	80	68	56
2,625	2,650	178	166	154	142	130	118	106	94	82	70	58
2,650	2,675	180	168	156	144	132	120	108	96	84	72	60
2,675	2,700	182	170	158	146	134	122	110	98	86	74	62
2,700	2,725	184	172	160	148	136	124	112	100	88	76	64
2,725	2,750	186	174	162	150	138	126	114	101	89	77	65
2,750	2,775	188	175	163	151	139	127	115	103	91	79	67

S E M - M O N T H L Y P A Y R O L L P E R - I O D

Table for Wage Bracket Method of Withholding

for **Single or Head of Household** with a **Biweekly** Payroll Period

Single Persons - Including Head of Household												
If the wages are- less than \$120 enter 0		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
\$	\$	The amount of income tax to be withheld is-										
120	240	2	0	0	0	0	0	0	0	0	0	0
240	260	5	0	0	0	0	0	0	0	0	0	0
260	280	6	1	0	0	0	0	0	0	0	0	0
280	300	7	1	0	0	0	0	0	0	0	0	0
300	320	8	2	0	0	0	0	0	0	0	0	0
320	340	10	2	0	0	0	0	0	0	0	0	0
340	360	11	3	0	0	0	0	0	0	0	0	0
360	380	12	4	0	0	0	0	0	0	0	0	0
380	400	14	5	0	0	0	0	0	0	0	0	0
400	420	15	6	0	0	0	0	0	0	0	0	0
420	440	16	7	1	0	0	0	0	0	0	0	0
440	460	18	8	1	0	0	0	0	0	0	0	0
460	480	19	9	2	0	0	0	0	0	0	0	0
480	500	21	10	3	0	0	0	0	0	0	0	0
500	520	22	11	4	0	0	0	0	0	0	0	0
520	540	24	13	4	0	0	0	0	0	0	0	0
540	560	25	14	5	0	0	0	0	0	0	0	0
560	580	27	16	6	1	0	0	0	0	0	0	0
580	600	28	17	7	1	0	0	0	0	0	0	0
600	620	30	19	8	2	0	0	0	0	0	0	0
620	640	31	20	10	2	0	0	0	0	0	0	0
640	660	32	21	11	3	0	0	0	0	0	0	0
660	680	34	23	12	4	0	0	0	0	0	0	0
680	700	35	24	14	5	0	0	0	0	0	0	0
700	720	37	26	15	6	0	0	0	0	0	0	0
720	740	38	27	16	7	1	0	0	0	0	0	0
740	760	40	29	18	8	1	0	0	0	0	0	0
760	780	41	30	19	9	2	0	0	0	0	0	0
780	800	43	32	21	10	3	0	0	0	0	0	0
800	820	44	33	22	11	4	0	0	0	0	0	0
820	840	46	35	24	13	4	0	0	0	0	0	0
840	860	47	36	25	14	5	0	0	0	0	0	0
860	880	49	38	27	16	6	1	0	0	0	0	0
880	900	50	39	28	17	7	1	0	0	0	0	0
900	920	52	41	30	19	8	2	0	0	0	0	0
920	940	53	42	31	20	10	2	0	0	0	0	0
940	960	55	44	32	21	11	3	0	0	0	0	0
960	980	56	45	34	23	12	4	0	0	0	0	0
980	1,000	58	47	35	24	14	5	0	0	0	0	0
1,000	1,020	59	48	37	26	15	6	0	0	0	0	0
1,020	1,040	61	50	38	27	16	7	1	0	0	0	0
1,040	1,060	62	51	40	29	18	8	1	0	0	0	0
1,060	1,080	64	52	41	30	19	9	2	0	0	0	0
1,080	1,100	65	54	43	32	21	10	3	0	0	0	0
1,100	1,120	67	55	44	33	22	11	4	0	0	0	0
1,120	1,140	68	57	46	35	24	13	4	0	0	0	0
1,140	1,160	69	58	47	36	25	14	5	0	0	0	0
1,160	1,180	71	60	49	38	27	16	6	1	0	0	0
1,180	1,200	72	61	50	39	28	17	7	1	0	0	0
1,200	1,220	74	63	52	41	30	19	8	2	0	0	0

B I W E E K L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Single or Head of Household** with a **Biweekly** Payroll Period (continued)[illegible]

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Weekly Payroll Period

Single Persons - Including Head of Household												
If the wages are-		And the number of withholding allowances is-										
		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The amount of income tax to be withheld is-										
\$	\$	1	0	0	0	0	0	0	0	0	0	0
60	120	3	0	0	0	0	0	0	0	0	0	0
120	140	4	1	0	0	0	0	0	0	0	0	0
140	160	5	1	0	0	0	0	0	0	0	0	0
160	180	6	2	0	0	0	0	0	0	0	0	0
180	200	8	3	0	0	0	0	0	0	0	0	0
200	220	9	4	1	0	0	0	0	0	0	0	0
220	240	11	5	2	0	0	0	0	0	0	0	0
240	260	12	7	2	0	0	0	0	0	0	0	0
260	280	14	8	3	0	0	0	0	0	0	0	0
280	300	15	10	4	1	0	0	0	0	0	0	0
300	320	17	11	6	2	0	0	0	0	0	0	0
320	340	18	13	7	3	0	0	0	0	0	0	0
340	360	20	14	9	4	0	0	0	0	0	0	0
360	380	21	16	10	5	1	0	0	0	0	0	0
380	400	23	17	11	6	2	0	0	0	0	0	0
400	420	24	18	13	7	3	0	0	0	0	0	0
420	440	25	20	14	9	4	1	0	0	0	0	0
440	460	27	21	16	10	5	1	0	0	0	0	0
460	480	28	23	17	12	6	2	0	0	0	0	0
480	500	30	24	19	13	8	3	0	0	0	0	0
500	520	31	26	20	15	9	4	1	0	0	0	0
520	540	33	27	22	16	11	5	2	0	0	0	0
540	560	34	29	23	18	12	7	2	0	0	0	0
560	580	36	30	25	19	14	8	3	0	0	0	0
580	600	37	32	26	21	15	10	4	1	0	0	0
600	620	39	33	28	22	17	11	5	2	0	0	0
620	640	40	35	29	24	18	13	7	3	0	0	0
640	660	42	36	31	25	20	14	9	4	0	0	0
660	680	43	38	32	27	21	16	10	5	1	0	0
680	700	45	39	34	28	23	17	11	6	2	0	0
700	720	46	41	35	30	24	18	13	7	3	0	0
720	740	48	42	37	31	25	20	14	9	4	1	0
740	760	49	44	38	33	27	21	16	10	5	1	0
760	780	51	45	40	34	28	23	17	12	6	2	0
780	800	52	47	41	35	30	24	19	13	8	3	0
800	820	54	48	43	37	31	26	20	15	9	4	1
820	840	55	50	44	38	33	27	22	16	11	5	2
840	860	57	51	45	40	34	29	23	18	12	7	3
860	880	58	53	47	41	36	30	25	19	14	8	4
880	900	60	54	48	43	37	32	26	21	15	10	6
900	920	61	55	50	44	39	33	28	22	17	11	6
920	940	62	57	51	46	40	35	29	24	18	13	7
940	960	64	58	53	47	42	36	31	25	20	14	9
960	980	65	60	54	49	43	38	32	27	21	16	10
980	1,000	67	61	56	50	45	39	34	28	23	17	11
1,000	1,020	68	63	57	52	46	41	35	30	24	18	13
1,020	1,040	70	64	59	53	48	42	37	31	25	20	14
1,040	1,060	71	66	60	55	49	44	38	33	27	21	16
1,060	1,080	73	67	62	56	51	45	40	34	28	23	17
1,080	1,100											

WEEKLY PAYROLL PERIOD

W E E K L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Weekly Payroll Period (continued)

1,100	1,120	74	69	63	58	52	47	41	35	30	24	19
1,120	1,140	76	70	65	59	54	48	43	37	31	26	21
1,140	1,160	77	72	66	61	55	50	44	38	33	27	22
1,160	1,180	79	73	68	62	57	51	45	40	34	29	23
1,180	1,200	80	75	69	64	58	53	47	41	36	30	25
1,200	1,220	82	76	71	65	60	54	48	43	37	32	26
1,220	1,240	83	78	72	67	61	55	50	44	39	33	28
1,240	1,260	85	79	74	68	62	57	51	46	40	35	29
1,260	1,280	86	81	75	70	64	58	53	47	42	36	31
1,280	1,300	88	82	77	71	65	60	54	49	43	38	32
1,300	1,320	89	84	78	72	67	61	56	50	45	39	34
1,320	1,340	91	85	80	74	68	63	57	52	46	41	35
1,340	1,360	92	87	81	75	70	64	59	53	48	42	37
1,360	1,380	94	88	82	77	71	66	60	55	49	44	38
1,380	1,400	95	90	84	78	73	67	62	56	51	45	40
1,400	1,420	97	91	85	80	74	69	63	58	52	47	41
1,420	1,440	98	92	87	81	76	70	65	59	54	48	43
1,440	1,460	99	94	88	83	77	72	66	61	55	50	44
1,460	1,480	101	95	90	84	79	73	68	62	57	51	45
1,480	1,500	102	98	93	86	80	75	69	64	58	53	47
1,500	1,520	104	99	94	87	82	76	71	65	60	54	48
1,520	1,540	105	100	94	89	83	78	72	67	61	55	50
1,540	1,560	107	101	96	90	85	79	74	68	62	57	51
1,560	1,580	108	103	97	92	86	81	75	70	64	58	53
1,580	1,600	110	104	99	93	88	82	77	71	65	60	54
1,600	1,620	111	106	100	95	89	84	78	72	67	61	56
1,620	1,640	113	107	102	96	91	85	80	74	68	63	57
1,640	1,660	114	109	103	98	92	87	81	75	70	64	59
1,660	1,680	116	110	105	99	94	88	82	77	71	66	60
1,680	1,700	117	112	106	101	95	90	84	78	73	67	62
1,700	1,720	119	113	108	102	97	91	85	80	74	69	63
1,720	1,740	120	115	109	104	98	92	87	81	76	70	65
1,740	1,760	122	116	111	105	99	94	88	83	77	72	66
1,760	1,780	123	118	112	107	101	95	90	84	79	73	68
1,780	1,800	125	119	114	108	102	97	91	86	80	75	69
1,800	1,820	126	121	115	109	104	98	93	87	82	76	71
1,820	1,840	128	122	117	111	105	100	94	89	83	78	72
1,840	1,860	129	124	118	112	107	101	96	90	85	79	74
1,860	1,880	131	125	119	114	108	103	97	92	86	81	75
1,880	1,900	132	127	121	115	110	104	99	93	88	82	77
1,900	1,920	134	128	122	117	111	106	100	95	89	84	78
1,920	1,940	135	129	124	118	113	107	102	96	91	85	80
1,940	1,960	136	131	125	120	114	109	103	98	92	87	81
1,960	1,980	138	132	127	121	116	110	105	99	94	88	82
1,980	2,000	139	134	128	123	117	112	106	101	95	90	84
2,000	2,020	141	135	130	124	119	113	108	102	97	91	85
2,020	2,040	142	137	131	126	120	115	109	104	98	92	87
2,040	2,060	144	138	133	127	122	116	111	105	99	94	88
2,060	2,080	145	140	134	129	123	118	112	107	101	95	90
2,080	2,100	147	141	136	130	125	119	114	108	102	97	91
2,100	2,120	148	143	137	132	126	121	115	109	104	98	93
2,120	2,140	150	144	139	133	128	122	117	111	105	100	94

W E E K L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Single or Head of Household** with a **Daily or Miscellaneous** Payroll Period

Single Persons - Including Head of Household												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
\$	\$	The amount of income tax to be withheld is-										
1	20	0	0	0	0	0	0	0	0	0	0	0
20	22	0	0	0	0	0	0	0	0	0	0	0
22	25	0	0	0	0	0	0	0	0	0	0	0
25	27	1	0	0	0	0	0	0	0	0	0	0
27	29	1	0	0	0	0	0	0	0	0	0	0
29	32	1	0	0	0	0	0	0	0	0	0	0
32	34	1	0	0	0	0	0	0	0	0	0	0
34	36	1	0	0	0	0	0	0	0	0	0	0
36	38	1	0	0	0	0	0	0	0	0	0	0
38	41	1	1	0	0	0	0	0	0	0	0	0
41	43	2	1	0	0	0	0	0	0	0	0	0
43	45	2	1	0	0	0	0	0	0	0	0	0
45	48	2	1	0	0	0	0	0	0	0	0	0
48	50	2	1	0	0	0	0	0	0	0	0	0
50	52	2	1	0	0	0	0	0	0	0	0	0
52	55	2	1	0	0	0	0	0	0	0	0	0
55	57	3	1	1	0	0	0	0	0	0	0	0
57	59	3	2	1	0	0	0	0	0	0	0	0
59	62	3	2	1	0	0	0	0	0	0	0	0
62	64	3	2	1	0	0	0	0	0	0	0	0
64	66	3	2	1	0	0	0	0	0	0	0	0
66	68	3	2	1	0	0	0	0	0	0	0	0
68	71	4	2	1	1	0	0	0	0	0	0	0
71	73	4	3	2	1	0	0	0	0	0	0	0
73	75	4	3	2	1	0	0	0	0	0	0	0
75	78	4	3	2	1	0	0	0	0	0	0	0
78	80	4	3	2	1	0	0	0	0	0	0	0
80	82	4	3	2	1	0	0	0	0	0	0	0
82	85	5	4	2	1	0	0	0	0	0	0	0
85	87	5	4	3	1	0	0	0	0	0	0	0
87	89	5	4	3	2	1	0	0	0	0	0	0
89	92	5	4	3	2	1	0	0	0	0	0	0
92	94	5	4	3	2	1	0	0	0	0	0	0
94	96	5	4	3	2	1	0	0	0	0	0	0
96	98	6	5	3	2	1	0	0	0	0	0	0
98	101	6	5	4	2	1	1	0	0	0	0	0
101	103	6	5	4	3	2	1	0	0	0	0	0
103	105	6	5	4	3	2	1	0	0	0	0	0
105	108	6	5	4	3	2	1	0	0	0	0	0
108	110	7	5	4	3	2	1	0	0	0	0	0
110	112	7	6	4	3	2	1	0	0	0	0	0
112	115	7	6	5	4	2	1	0	0	0	0	0
115	117	7	6	5	4	3	1	0	0	0	0	0
117	119	7	6	5	4	3	2	1	0	0	0	0
119	122	7	6	5	4	3	2	1	0	0	0	0
122	124	8	6	5	4	3	2	1	0	0	0	0
124	126	8	7	6	4	3	2	1	0	0	0	0
126	128	8	7	6	5	3	2	1	0	0	0	0
128	131	8	7	6	5	3	2	1	1	0	0	0
131	133	8	7	6	5	4	3	2	1	1	0	0

D A I L Y & M I S C . P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Daily or Miscellaneous Payroll Period (continued)

D A I L Y & M I S C . P A Y R O L L P E R I O D													
133	135	8	7	6	5	4	3	2	1	0	0	0	0
138	138	9	7	6	5	4	3	2	1	0	0	0	0
140	140	9	8	7	5	4	3	2	1	0	0	0	0
142	142	9	8	7	6	5	4	2	1	0	0	0	0
145	145	9	8	7	6	5	4	3	1	0	0	0	0
147	147	9	8	7	6	5	4	3	1	0	0	0	0
149	149	9	8	7	6	5	4	3	2	1	0	0	0
152	152	10	8	7	6	5	4	3	2	1	0	0	0
154	154	10	9	8	6	5	4	3	2	1	0	0	0
156	156	10	9	8	7	5	4	3	2	1	0	0	0
158	158	10	9	8	7	6	5	3	2	1	0	0	0
161	161	10	9	8	7	6	5	4	2	1	0	0	0
163	163	10	9	8	7	6	5	4	3	2	1	0	0
165	165	11	9	8	7	6	5	4	3	2	1	0	0
168	168	11	10	9	7	6	5	4	3	2	1	0	0
170	170	11	10	9	8	7	5	4	3	2	1	0	0
172	172	11	10	9	8	7	6	5	3	2	1	0	0
175	175	11	10	9	8	7	6	5	4	2	1	0	0
177	177	11	10	9	8	7	6	5	4	3	2	1	0
179	179	12	11	9	8	7	6	5	4	3	2	1	0
182	182	12	11	10	8	7	6	5	4	3	2	1	0
184	184	12	11	10	9	8	6	5	4	3	2	1	0
186	186	12	11	10	9	8	7	5	4	3	2	1	0
188	188	12	11	10	9	8	7	6	5	4	3	2	1
191	191	12	11	10	9	8	7	6	5	4	3	2	1
193	193	13	12	10	9	8	7	6	5	4	3	2	1
195	195	13	12	11	9	8	7	6	5	4	3	2	1
198	198	13	12	11	10	9	7	6	5	4	3	2	1
200	200	13	12	11	10	9	8	7	5	4	3	2	1
202	202	13	12	11	10	9	8	7	6	4	3	2	1
205	205	14	12	11	10	9	8	7	6	5	4	3	2
207	207	14	13	11	10	9	8	7	6	5	4	3	2
209	209	14	13	12	11	10	8	7	6	5	4	3	2
212	212	14	13	12	11	10	9	8	6	5	4	3	2
214	214	14	13	12	11	10	9	8	6	5	4	3	2
216	216	14	13	12	11	10	9	8	7	5	4	3	2
218	218	15	13	12	11	10	9	8	7	6	5	4	3
221	221	15	14	12	11	10	9	8	7	6	5	4	3
223	223	15	14	13	12	11	9	8	7	6	5	4	3
225	225	15	14	13	12	11	9	8	7	6	5	4	3
228	228	15	14	13	12	11	10	9	7	6	5	4	3
230	230	16	14	13	12	11	10	9	8	7	6	5	4
232	232	16	15	14	12	11	10	9	8	7	6	5	4
235	235	16	15	14	13	11	10	9	8	7	6	5	4
237	237	16	15	14	13	12	10	9	8	7	6	5	4
239	239	16	15	14	13	12	11	9	8	7	6	5	4
242	242	16	15	14	13	12	11	10	8	7	6	5	4
244	244	17	15	14	13	12	11	10	9	8	7	6	5
246	246	17	16	15	13	12	11	10	9	8	7	6	5
248	248	17	16	15	14	12	11	10	9	8	7	6	5
251	251	17	16	15	14	12	11	10	9	8	7	6	5

Table for Wage Bracket Method of Withholding

for **Married** with an **Annual** Payroll Period

Married Persons												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is-												
\$	1	84	0	0	0	0	0	0	0	0	0	0
12,200	12,200	95	5	0	0	0	0	0	0	0	0	0
12,800	12,800	116	14	0	0	0	0	0	0	0	0	0
13,400	14,000	138	24	0	0	0	0	0	0	0	0	0
14,000	14,600	161	34	0	0	0	0	0	0	0	0	0
14,600	15,200	186	43	0	0	0	0	0	0	0	0	0
15,200	15,800	210	62	0	0	0	0	0	0	0	0	0
15,800	16,400	235	84	0	0	0	0	0	0	0	0	0
16,400	17,000	259	106	10	0	0	0	0	0	0	0	0
17,000	17,600	290	127	19	0	0	0	0	0	0	0	0
17,600	18,200	320	149	29	0	0	0	0	0	0	0	0
18,200	18,800	351	173	38	0	0	0	0	0	0	0	0
18,800	19,400	382	198	52	0	0	0	0	0	0	0	0
19,400	20,000	414	222	73	0	0	0	0	0	0	0	0
20,000	20,600	450	247	95	5	0	0	0	0	0	0	0
20,600	21,200	487	275	116	14	0	0	0	0	0	0	0
21,200	21,800	524	305	138	24	0	0	0	0	0	0	0
21,800	22,400	560	336	161	34	0	0	0	0	0	0	0
22,400	23,000	600	366	186	43	0	0	0	0	0	0	0
23,000	23,600	643	397	210	62	0	0	0	0	0	0	0
23,600	24,200	685	432	235	84	0	0	0	0	0	0	0
24,200	24,800	728	469	259	106	10	0	0	0	0	0	0
24,800	25,400	770	505	290	127	19	0	0	0	0	0	0
25,400	26,000	813	542	320	149	29	0	0	0	0	0	0
26,000	26,600	856	579	351	173	38	0	0	0	0	0	0
26,600	27,200	898	621	382	198	52	0	0	0	0	0	0
27,200	27,800	941	664	414	222	73	0	0	0	0	0	0
27,800	28,400	983	707	450	247	95	5	0	0	0	0	0
28,400	29,000	1,026	749	487	275	116	14	0	0	0	0	0
29,000	29,600	1,069	792	524	305	138	24	0	0	0	0	0
29,600	30,200	1,112	834	560	336	161	34	0	0	0	0	0
30,200	30,800	1,157	877	600	366	186	43	0	0	0	0	0
30,800	31,400	1,201	920	643	397	210	62	0	0	0	0	0
31,400	32,000	1,246	962	685	432	235	84	0	0	0	0	0
32,000	32,600	1,290	1,005	728	469	259	106	10	0	0	0	0
32,600	33,200	1,334	1,047	770	505	290	127	19	0	0	0	0
33,200	33,800	1,379	1,090	813	542	320	149	29	0	0	0	0
33,800	34,400	1,423	1,135	856	579	351	173	38	0	0	0	0
34,400	35,000	1,468	1,179	898	621	382	198	52	0	0	0	0
35,000	35,600	1,512	1,223	941	664	414	222	73	0	0	0	0
35,600	36,200	1,556	1,268	983	707	450	247	95	5	0	0	0
36,200	36,800	1,601	1,312	1,026	749	487	275	116	14	0	0	0
36,800	37,400	1,645	1,357	1,069	792	524	305	138	24	0	0	0
37,400	38,000	1,690	1,401	1,112	834	560	336	161	34	0	0	0
38,000	38,600	1,734	1,445	1,157	877	600	366	186	43	0	0	0
38,600	39,200	1,778	1,490	1,201	920	643	397	210	62	0	0	0
39,200	39,800	1,823	1,534	1,246	962	685	432	235	84	0	0	0
39,800	40,400	1,867	1,579	1,290	1,005	728	469	259	106	10	0	0
40,400	41,000	1,912	1,623	1,334	1,047	770	505	290	127	19	0	0

ANNUAL WITHHOLDINGS

ANNUAL WITHHOLDINGS

Table for Wage Bracket Method of Withholding

for **Married** with an **Annual** Payroll Period (continued)

41,000	41,600	1,956	1,667	1,379	1,090	813	542	320	149	29	0	0
41,600	42,200	2,000	1,712	1,423	1,135	856	579	351	173	38	0	0
42,200	42,800	2,045	1,756	1,468	1,179	898	621	382	198	52	0	0
42,800	43,400	2,089	1,801	1,512	1,223	941	664	414	222	73	0	0
43,400	44,000	2,134	1,845	1,556	1,268	983	707	450	247	95	5	0
44,000	44,600	2,178	1,889	1,601	1,312	1,026	749	487	275	116	14	0
44,600	45,200	2,222	1,934	1,645	1,357	1,069	792	524	305	138	24	0
45,200	45,800	2,267	1,978	1,690	1,401	1,112	834	560	336	161	34	0
45,800	46,400	2,311	2,023	1,734	1,445	1,157	877	600	366	186	43	0
46,400	47,000	2,356	2,067	1,778	1,490	1,201	920	643	397	210	62	0
47,000	47,600	2,400	2,111	1,823	1,534	1,246	962	685	432	235	84	0
47,600	48,200	2,444	2,156	1,867	1,579	1,290	1,005	728	469	259	106	10
48,200	48,800	2,489	2,200	1,912	1,623	1,334	1,047	770	505	290	127	19
48,800	49,400	2,533	2,245	1,956	1,667	1,379	1,090	813	542	320	149	29
49,400	50,000	2,578	2,289	2,000	1,712	1,423	1,135	856	579	351	173	38
50,000	50,600	2,622	2,333	2,045	1,756	1,468	1,179	898	621	382	198	52
50,600	51,200	2,666	2,378	2,089	1,801	1,512	1,223	941	664	414	222	73
51,200	51,800	2,711	2,422	2,134	1,845	1,556	1,268	983	707	450	247	95
51,800	52,400	2,755	2,467	2,178	1,889	1,601	1,312	1,026	749	487	275	116
52,400	53,000	2,800	2,511	2,222	1,934	1,645	1,357	1,069	792	524	305	138
53,000	53,600	2,844	2,555	2,267	1,978	1,690	1,401	1,112	834	560	336	161
53,600	54,200	2,888	2,600	2,311	2,023	1,734	1,445	1,157	877	600	366	186
54,200	54,800	2,933	2,644	2,356	2,067	1,778	1,490	1,201	920	643	397	210
54,800	55,400	2,977	2,689	2,400	2,111	1,823	1,534	1,246	962	685	432	235
55,400	56,000	3,022	2,733	2,449	2,156	1,867	1,579	1,290	1,005	728	469	259
56,000	56,600	3,066	2,777	2,489	2,200	1,912	1,623	1,334	1,047	770	505	290
56,600	57,200	3,110	2,822	2,533	2,245	1,956	1,667	1,379	1,090	813	542	320
57,200	57,800	3,155	2,866	2,578	2,289	2,000	1,712	1,423	1,135	856	579	351
57,800	58,400	3,199	2,911	2,622	2,333	2,045	1,756	1,468	1,179	898	621	382
58,400	59,000	3,244	2,955	2,666	2,378	2,089	1,801	1,512	1,223	941	664	414
59,000	59,600	3,288	2,999	2,711	2,422	2,134	1,845	1,556	1,268	983	707	450
59,600	60,200	3,332	3,044	2,755	2,467	2,178	1,889	1,601	1,312	1,026	749	487
60,200	60,800	3,377	3,088	2,800	2,511	2,222	1,934	1,645	1,357	1,069	792	524
60,800	61,400	3,421	3,133	2,844	2,555	2,267	1,978	1,690	1,401	1,112	834	560
61,400	62,000	3,466	3,177	2,888	2,600	2,311	2,023	1,734	1,445	1,157	877	600
62,000	62,600	3,510	3,221	2,933	2,644	2,356	2,067	1,778	1,490	1,201	920	643
62,600	63,200	3,554	3,266	2,977	2,689	2,400	2,111	1,823	1,534	1,246	962	685
63,200	63,800	3,599	3,310	3,022	2,733	2,444	2,156	1,867	1,579	1,290	1,005	728
63,800	64,400	3,643	3,355	3,066	2,777	2,489	2,200	1,912	1,623	1,334	1,047	770
64,400	65,000	3,688	3,399	3,110	2,822	2,533	2,245	1,956	1,667	1,379	1,090	813
65,000	65,600	3,732	3,443	3,155	2,866	2,578	2,289	2,000	1,712	1,423	1,135	856
65,600	66,200	3,776	3,488	3,199	2,911	2,622	2,333	2,045	1,756	1,468	1,179	898
66,200	66,800	3,821	3,532	3,244	2,955	2,666	2,378	2,089	1,801	1,512	1,223	941
66,800	67,400	3,865	3,577	3,288	2,999	2,711	2,422	2,134	1,845	1,556	1,268	983
67,400	68,000	3,910	3,621	3,332	3,044	2,755	2,467	2,178	1,889	1,601	1,312	1,026
68,000	68,600	3,954	3,665	3,377	3,088	2,800	2,511	2,222	1,934	1,645	1,357	1,069
68,600	69,200	3,998	3,710	3,421	3,133	2,844	2,555	2,267	1,978	1,690	1,401	1,112
69,200	69,800	4,043	3,754	3,466	3,177	2,888	2,600	2,311	2,023	1,734	1,445	1,157
69,800	70,400	4,087	3,799	3,510	3,221	2,933	2,644	2,356	2,067	1,778	1,490	1,201
70,400	71,000	4,132	3,843	3,554	3,266	2,977	2,689	2,400	2,111	1,823	1,534	1,246
71,000	71,600	4,176	3,887	3,599	3,310	3,022	2,733	2,444	2,156	1,867	1,579	1,290
71,600	72,200	4,220	3,932	3,643	3,355	3,066	2,777	2,489	2,200	1,912	1,623	1,334
72,200	72,800	4,265	3,976	3,688	3,399	3,110	2,822	2,533	2,245	1,956	1,667	1,379

ANNUAL WITHHOLDINGS

Table for Wage Bracket Method of Withholding

for **Married** with a **Monthly** Payroll Period

Married Persons												
If the wages are-		And the number of withholding allowances is-										
less than \$390 enter 0		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The amount of income tax to be withheld is-										
\$	\$	0	1	2	3	4	5	6	7	8	9	10
390	1,020	0	0	0	0	0	0	0	0	0	0	0
1,020	1,070	8	0	0	0	0	0	0	0	0	0	0
1,070	1,120	10	1	0	0	0	0	0	0	0	0	0
1,120	1,170	12	2	0	0	0	0	0	0	0	0	0
1,170	1,220	14	3	0	0	0	0	0	0	0	0	0
1,220	1,270	16	4	0	0	0	0	0	0	0	0	0
1,270	1,320	18	5	0	0	0	0	0	0	0	0	0
1,320	1,370	20	7	0	0	0	0	0	0	0	0	0
1,370	1,420	22	9	1	0	0	0	0	0	0	0	0
1,420	1,470	24	11	2	0	0	0	0	0	0	0	0
1,470	1,520	27	13	2	0	0	0	0	0	0	0	0
1,520	1,570	29	15	3	0	0	0	0	0	0	0	0
1,570	1,620	32	17	4	0	0	0	0	0	0	0	0
1,620	1,670	35	19	6	0	0	0	0	0	0	0	0
1,670	1,720	38	21	8	0	0	0	0	0	0	0	0
1,720	1,770	41	23	10	1	0	0	0	0	0	0	0
1,770	1,820	44	26	12	2	0	0	0	0	0	0	0
1,820	1,870	47	28	14	3	0	0	0	0	0	0	0
1,870	1,920	50	31	16	4	0	0	0	0	0	0	0
1,920	1,970	54	33	18	5	0	0	0	0	0	0	0
1,970	2,020	57	36	20	7	0	0	0	0	0	0	0
2,020	2,070	61	39	22	9	1	0	0	0	0	0	0
2,070	2,120	64	42	24	11	2	0	0	0	0	0	0
2,120	2,170	68	45	27	13	3	0	0	0	0	0	0
2,170	2,220	72	48	29	15	4	0	0	0	0	0	0
2,220	2,270	75	52	32	17	5	0	0	0	0	0	0
2,270	2,320	79	56	35	19	6	0	0	0	0	0	0
2,320	2,370	82	59	38	21	8	0	0	0	0	0	0
2,370	2,420	86	63	41	23	10	1	0	0	0	0	0
2,420	2,470	89	66	44	26	12	2	0	0	0	0	0
2,470	2,520	93	70	47	28	14	3	0	0	0	0	0
2,520	2,570	97	73	50	31	16	4	0	0	0	0	0
2,570	2,620	100	77	54	33	18	5	0	0	0	0	0
2,620	2,670	104	80	57	36	20	7	0	0	0	0	0
2,670	2,720	108	84	61	39	22	9	1	0	0	0	0
2,720	2,770	111	87	64	42	24	11	2	0	0	0	0
2,770	2,820	115	91	68	45	27	13	3	0	0	0	0
2,820	2,870	119	95	72	48	29	15	4	0	0	0	0
2,870	2,920	123	98	75	52	32	17	5	0	0	0	0
2,920	2,970	126	102	79	56	35	19	6	0	0	0	0
2,970	3,020	130	106	82	59	38	21	8	0	0	0	0
3,020	3,070	134	110	86	63	41	23	10	1	0	0	0
3,070	3,120	137	113	89	66	44	26	12	2	0	0	0
3,120	3,170	141	117	93	70	47	28	14	3	0	0	0
3,170	3,220	145	121	97	73	50	31	16	4	0	0	0
3,220	3,270	148	124	100	77	54	33	18	5	0	0	0
3,270	3,320	152	128	104	80	57	36	20	7	0	0	0
3,320	3,370	156	132	108	84	61	39	22	9	1	0	0
3,370	3,420	160	135	111	87	64	42	24	11	2	0	0
3,420		163	139	115	91	68	45	27	13	3	0	0

M O N T H L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Married** with a **Monthly** Payroll Period (continued)

3,470	3,520	3,570	3,620	3,670	3,720	3,770	3,820	3,870	3,920	3,970	4,020	4,070	4,120	4,170	4,220	4,270	4,320	4,370	4,420	4,470	4,520	4,570	4,620	4,670	4,720	4,770	4,820	4,870	4,920	4,970	5,020	5,070	5,120	5,170	5,220	5,270	5,320	5,370	5,420	5,470	5,520	5,570	5,620	5,670	5,720	5,770	5,820	5,870	5,920	5,970	6,020	
167	171	174	178	182	185	189	193	197	200	204	208	211	215	219	222	226	230	234	237	241	245	248	252	256	259	263	267	271	274	278	282	285	289	293	296	300	304	308	311	315	319	322	326	330	333	337	341	345	348	352	356	
143	147	150	154	158	161	165	169	172	176	180	184	187	191	195	198	202	206	209	213	217	220	224	228	232	235	239	243	246	250	254	258	261	265	269	272	276	280	283	287	291	295	298	302	306	309	313	317	320	324	328	332	
119	123	126	130	134	137	141	145	148	152	156	160	163	167	171	174	178	182	185	189	193	197	200	204	208	211	215	219	222	226	230	234	237	241	245	248	252	256	259	263	267	271	274	278	282	285	289	293	296	300	304	308	
95	98	102	106	110	113	117	121	124	128	132	135	139	143	147	150	154	158	161	165	169	172	176	180	184	187	191	195	198	202	206	209	213	217	221	224	228	232	235	239	243	246	250	254	258	261	265	269	272	276	280	283	
72	75	79	82	86	89	93	97	100	104	108	111	115	119	123	126	130	134	137	141	145	148	152	156	160	163	167	171	174	178	182	185	189	193	197	200	204	208	211	215	219	222	226	230	234	237	241	245	248	252	256	259	
48	52	56	59	63	66	70	73	77	80	84	87	91	95	98	102	106	110	113	117	121	124	128	132	135	139	143	147	150	154	158	161	165	169	173	176	180	184	187	191	195	198	202	206	209	213	217	221	224	228	232	235	
29	32	35	38	41	44	47	50	54	57	61	64	68	72	75	79	82	86	89	93	97	100	104	108	111	115	119	123	126	130	134	137	141	145	148	152	156	160	163	167	171	174	178	182	185	189	193	197	200	204	208	211	
15	17	19	21	23	26	28	31	33	36	39	42	45	48	52	56	59	63	66	70	73	77	80	84	87	91	95	98	102	106	110	113	117	121	124	128	132	135	139	143	147	150	154	158	161	165	169	172	176	180	184	187	
3	4	6	8	10	12	14	16	18	20	22	24	27	29	32	35	38	41	44	47	50	54	57	61	64	68	72	75	79	82	86	89	93	97	100	104	108	111	115	119	123	126	130	134	137	141	145	148	152	156	160	163	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

M O N T H L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Married** with a **Semimonthly** Payroll Period

Married Persons													
If the wages are- less than \$195 enter 0			And the number of withholding allowances is-										
0	1	2	3	4	5	6	7	8	9	10			
At least			But less than										
\$			The amount of income tax to be withheld is-										
	195	\$	510	0	0	0	0	0	0	0	0	0	0
	510		535	4	0	0	0	0	0	0	0	0	0
	535		560	5	1	0	0	0	0	0	0	0	0
	560		585	6	1	0	0	0	0	0	0	0	0
	585		610	7	1	0	0	0	0	0	0	0	0
	610		635	8	2	0	0	0	0	0	0	0	0
	635		660	9	3	0	0	0	0	0	0	0	0
	660		685	10	4	0	0	0	0	0	0	0	0
	685		710	11	4	0	0	0	0	0	0	0	0
	710		735	12	5	1	0	0	0	0	0	0	0
	735		760	13	6	1	0	0	0	0	0	0	0
	760		785	15	7	2	0	0	0	0	0	0	0
	785		810	16	8	2	0	0	0	0	0	0	0
	810		835	17	9	3	0	0	0	0	0	0	0
	835		860	19	10	4	0	0	0	0	0	0	0
	860		885	20	12	5	1	0	0	0	0	0	0
	885		910	22	13	6	1	0	0	0	0	0	0
	910		935	23	14	7	1	0	0	0	0	0	0
	935		960	25	15	8	2	0	0	0	0	0	0
	960		985	27	17	9	3	0	0	0	0	0	0
	985		1,010	29	18	10	4	0	0	0	0	0	0
	1,010		1,035	30	20	11	4	0	0	0	0	0	0
	1,035		1,060	32	21	12	5	1	0	0	0	0	0
	1,060		1,085	34	23	13	6	1	0	0	0	0	0
	1,085		1,110	36	24	15	7	2	0	0	0	0	0
	1,110		1,135	38	26	16	8	2	0	0	0	0	0
	1,135		1,160	39	28	17	9	3	0	0	0	0	0
	1,160		1,185	41	30	19	10	4	0	0	0	0	0
	1,185		1,210	43	31	20	12	5	1	0	0	0	0
	1,210		1,235	45	33	22	13	6	1	0	0	0	0
	1,235		1,260	46	35	23	14	7	1	0	0	0	0
	1,260		1,285	48	37	25	15	8	2	0	0	0	0
	1,285		1,310	50	38	27	17	9	3	0	0	0	0
	1,310		1,335	52	40	29	18	10	4	0	0	0	0
	1,335		1,360	54	42	30	20	11	4	0	0	0	0
	1,360		1,385	56	44	32	21	12	5	1	0	0	0
	1,385		1,410	58	46	34	23	13	6	1	0	0	0
	1,410		1,435	59	47	36	24	15	7	2	0	0	0
	1,435		1,460	61	49	38	26	16	8	2	0	0	0
	1,460		1,485	63	51	39	28	17	9	3	0	0	0
	1,485		1,510	65	53	41	30	19	10	4	0	0	0
	1,510		1,535	67	55	43	31	20	12	5	1	0	0
	1,535		1,560	69	57	45	33	22	13	6	1	0	0
	1,560		1,585	71	58	46	35	23	14	7	2	0	0
	1,585		1,610	72	60	48	37	25	15	8	2	0	0
	1,610		1,635	74	62	50	38	27	17	9	3	0	0
	1,635		1,660	76	64	52	40	29	18	10	4	0	0
	1,660		1,685	78	66	54	42	30	20	11	4	0	0
	1,685		1,710	80	68	56	44	32	21	12	5	1	0
	1,710		1,735	82	70	58	46	34	23	13	6	1	0

SEMI-MONTHLY

PAYROLL

PERIOD

S E M I M O N T H L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Married** with a **Semimonthly** Payroll Period (continued)

1,735	1,760	83	71	59	47	36	24	15	7	2	0	0
1,760	1,785	85	73	61	49	38	26	16	8	2	0	0
1,785	1,810	87	75	63	51	39	28	17	9	3	0	0
1,810	1,835	89	77	65	53	41	30	19	10	4	0	0
1,835	1,860	91	79	67	55	43	31	20	12	5	1	0
1,860	1,885	93	81	69	57	45	33	22	13	6	1	0
1,885	1,910	95	83	71	58	46	35	23	14	7	1	0
1,910	1,935	96	84	72	60	48	37	25	15	8	2	0
1,935	1,960	98	86	74	62	50	38	27	17	9	3	0
1,960	1,985	100	88	76	64	52	40	29	18	10	4	0
1,985	2,010	102	90	78	66	54	42	30	20	11	4	0
2,010	2,035	104	92	80	68	56	44	32	21	12	5	1
2,035	2,060	106	94	82	70	58	46	34	23	13	6	1
2,060	2,085	108	95	83	71	59	47	36	24	15	7	2
2,085	2,110	109	97	85	73	61	49	38	26	16	8	2
2,110	2,135	111	99	87	75	63	51	39	28	17	9	3
2,135	2,160	113	101	89	77	65	53	41	30	19	10	4
2,160	2,185	115	103	91	79	67	55	43	31	20	12	5
2,185	2,210	117	105	93	81	69	57	45	33	22	13	6
2,210	2,235	119	107	95	83	71	58	46	35	23	14	7
2,235	2,260	120	108	96	84	72	60	48	37	25	15	8
2,260	2,285	122	110	98	86	74	62	50	38	27	17	9
2,285	2,310	124	112	100	88	76	64	52	40	29	18	10
2,310	2,335	126	114	102	90	78	66	54	42	30	20	11
2,335	2,360	128	116	104	92	80	68	56	44	32	21	12
2,360	2,385	130	118	106	94	82	70	58	46	34	23	13
2,385	2,410	132	120	108	95	83	71	59	47	36	24	15
2,410	2,435	133	121	109	97	85	73	61	49	38	26	16
2,435	2,460	135	123	111	99	87	75	63	51	39	28	17
2,460	2,485	137	125	113	101	89	77	65	53	41	30	19
2,485	2,510	139	127	115	103	91	79	67	55	43	31	20
2,510	2,535	141	129	117	105	93	81	69	57	45	33	22
2,535	2,560	143	131	119	107	95	83	71	58	46	35	23
2,560	2,585	145	132	120	108	96	84	72	60	48	37	25
2,585	2,610	146	134	122	110	98	86	74	62	50	38	27
2,610	2,635	148	136	124	112	100	88	76	64	52	40	29
2,635	2,660	150	138	126	114	102	90	78	66	54	42	30
2,660	2,685	152	140	128	116	104	92	80	68	56	44	32
2,685	2,710	154	142	130	118	106	94	82	70	58	46	34
2,710	2,735	156	144	132	120	108	95	83	71	59	47	36
2,735	2,760	157	145	133	121	109	97	85	73	61	49	38
2,760	2,785	159	147	135	123	111	99	87	75	63	51	39
2,785	2,810	161	149	137	125	113	101	89	77	65	53	41
2,810	2,835	163	151	139	127	115	103	91	79	67	55	43
2,835	2,860	165	153	141	129	117	105	93	81	69	57	45
2,860	2,885	167	155	143	131	119	107	95	83	71	58	46
2,885	2,910	169	157	145	132	120	108	96	84	72	60	48
2,910	2,935	170	158	146	133	121	109	97	85	73	61	49
2,935	2,960	172	160	148	135	123	112	100	86	74	62	50
2,960	2,985	174	162	150	136	124	112	102	88	76	64	52
2,985	3,010	176	164	152	138	126	114	102	90	78	66	54
3,010	3,035	178	166	154	140	128	116	104	92	80	68	56
					142	130	118	106	94	82	70	58

S E M I M O N T H L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Married** with a **Biweekly** Payroll Period

Married Persons												
If the wages are- less than \$181 enter 0		And the number of withholding allowances is-										
0	1	2	3	4	5	6	7	8	9	10		
At least		The amount of income tax to be withheld is-										
0	1	2	3	4	5	6	7	8	9	10		
But less than												
\$	181	460	0	0	0	0	0	0	0	0	0	0
	460	480	3	0	0	0	0	0	0	0	0	0
	480	500	4	0	0	0	0	0	0	0	0	0
	500	520	5	1	0	0	0	0	0	0	0	0
	520	540	5	1	0	0	0	0	0	0	0	0
	540	560	6	1	0	0	0	0	0	0	0	0
	560	580	7	2	0	0	0	0	0	0	0	0
	580	600	8	2	0	0	0	0	0	0	0	0
	600	620	9	3	0	0	0	0	0	0	0	0
	620	640	9	4	0	0	0	0	0	0	0	0
	640	660	10	4	0	0	0	0	0	0	0	0
	660	680	11	5	1	0	0	0	0	0	0	0
	680	700	12	6	1	0	0	0	0	0	0	0
	700	720	13	7	1	0	0	0	0	0	0	0
	720	740	14	7	2	0	0	0	0	0	0	0
	740	760	15	8	3	0	0	0	0	0	0	0
	760	780	17	9	3	0	0	0	0	0	0	0
	780	800	18	10	4	0	0	0	0	0	0	0
	800	820	19	11	5	1	0	0	0	0	0	0
	820	840	20	12	5	1	0	0	0	0	0	0
	840	860	22	13	6	1	0	0	0	0	0	0
	860	880	23	14	7	2	0	0	0	0	0	0
	880	900	24	15	8	2	0	0	0	0	0	0
	900	920	26	16	9	3	0	0	0	0	0	0
	920	940	27	17	9	4	0	0	0	0	0	0
	940	960	29	18	10	4	0	0	0	0	0	0
	960	980	30	20	11	5	1	0	0	0	0	0
	980	1,000	31	21	12	6	1	0	0	0	0	0
	1,000	1,020	33	22	13	7	1	0	0	0	0	0
	1,020	1,040	34	24	14	7	2	0	0	0	0	0
	1,040	1,060	36	25	15	8	3	0	0	0	0	0
	1,060	1,080	37	26	17	9	3	0	0	0	0	0
	1,080	1,100	38	28	18	10	4	0	0	0	0	0
	1,100	1,120	40	29	19	11	5	1	0	0	0	0
	1,120	1,140	41	31	20	12	5	1	0	0	0	0
	1,140	1,160	43	32	22	13	6	1	0	0	0	0
	1,160	1,180	44	33	23	14	7	2	0	0	0	0
	1,180	1,200	46	35	24	15	8	2	0	0	0	0
	1,200	1,220	47	36	26	16	9	3	0	0	0	0
	1,220	1,240	49	38	27	17	9	4	0	0	0	0
	1,240	1,260	50	39	29	18	10	4	0	0	0	0
	1,260	1,280	52	41	30	20	11	5	1	0	0	0
	1,280	1,300	53	42	31	21	12	6	1	0	0	0
	1,300	1,320	55	44	33	22	13	7	1	0	0	0
	1,320	1,340	56	45	34	24	14	7	2	0	0	0
	1,340	1,360	58	46	36	25	15	8	3	0	0	0
	1,360	1,380	59	48	37	26	17	9	4	0	0	0
	1,380	1,400	61	49	38	28	18	10	5	1	0	0
	1,400	1,420	62	51	40	29	19	11	6	1	0	0
	1,420	1,440	64	52	41	31	20	12	7	2	0	0

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Table for Wage Bracket Method of Withholding

for **Married** with a **Biweekly** Payroll Period (continued)[illegible]

Table for Wage Bracket Method of Withholding

for Married with a Weekly Payroll Period

Married Persons												
If the wages are-		And the number of withholding allowances is-										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
\$	\$	The amount of income tax to be withheld is-										
90	230	1	0	0	0	0	0	0	0	0	0	0
230	250	2	0	0	0	0	0	0	0	0	0	0
250	270	3	0	0	0	0	0	0	0	0	0	0
270	290	3	1	0	0	0	0	0	0	0	0	0
290	310	4	1	0	0	0	0	0	0	0	0	0
310	330	5	2	0	0	0	0	0	0	0	0	0
330	350	6	3	0	0	0	0	0	0	0	0	0
350	370	7	4	1	0	0	0	0	0	0	0	0
370	390	8	4	1	0	0	0	0	0	0	0	0
390	410	9	5	2	0	0	0	0	0	0	0	0
410	430	10	6	3	1	0	0	0	0	0	0	0
430	450	12	7	4	1	0	0	0	0	0	0	0
450	470	13	8	5	2	0	0	0	0	0	0	0
470	490	15	10	5	2	0	0	0	0	0	0	0
490	510	16	11	6	3	1	0	0	0	0	0	0
510	530	17	12	7	4	1	0	0	0	0	0	0
530	550	19	14	9	5	2	0	0	0	0	0	0
550	570	20	15	10	6	3	0	0	0	0	0	0
570	590	22	16	11	7	3	1	0	0	0	0	0
590	610	23	18	12	8	4	1	0	0	0	0	0
610	630	25	19	14	9	5	2	0	0	0	0	0
630	650	26	21	15	10	6	3	0	0	0	0	0
650	670	28	22	17	11	7	4	1	0	0	0	0
670	690	29	24	18	12	8	4	1	0	0	0	0
690	710	31	25	20	14	9	5	2	0	0	0	0
710	730	32	27	21	16	10	6	3	1	0	0	0
730	750	34	28	23	17	12	7	4	1	0	0	0
750	770	35	30	24	18	13	8	5	2	0	0	0
770	790	37	31	25	20	15	10	6	3	1	0	0
790	810	38	32	27	21	16	11	7	4	1	0	0
810	830	40	34	28	23	17	12	8	5	2	0	0
830	850	41	35	30	24	18	13	9	6	3	1	0
850	870	42	37	31	26	20	15	10	7	4	1	0
870	890	44	38	33	27	22	16	11	8	5	2	0
890	910	45	40	34	29	23	18	12	9	6	3	1
910	930	47	41	36	30	25	19	14	10	7	4	1
930	950	48	43	37	32	26	21	15	11	8	5	2
950	970	50	44	39	33	28	22	17	12	9	6	3
970	990	51	46	40	35	29	24	18	13	10	7	4
990	1,010	53	47	42	36	31	25	20	14	11	8	5
1,010	1,030	54	49	43	38	32	27	21	16	12	9	6
1,030	1,050	56	50	45	39	34	28	23	17	13	10	7
1,050	1,070	57	52	46	41	35	30	24	19	14	11	8
1,070	1,090	59	53	48	42	37	31	25	20	15	11	8
1,090	1,110	60	55	49	44	38	32	27	21	16	12	9
1,110	1,130	62	56	51	45	40	34	28	23	17	13	10
1,130	1,150	63	58	52	47	41	35	30	24	19	14	11
1,150	1,170	65	59	54	48	42	37	31	26	20	15	10
1,170	1,190	66	61	55	50	44	38	32	27	21	16	11
1,190	1,210	68	62	57	51	45	40	34	29	23	18	12

W E E K L Y P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for Married with a Weekly Payroll Period (continued)

W E E K L Y P A Y R O L L P E R I O D															
1,210	1,230	1,250	1,270	1,290	1,310	1,330	1,350	1,370	1,390	1,410	1,430	1,450	1,470	1,490	1,510
69	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85
64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79
58	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74
52	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
41	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
30	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46
25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
19	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
1,210	1,230	1,250	1,270	1,290	1,310	1,330	1,350	1,370	1,390	1,410	1,430	1,450	1,470	1,490	1,510
106	108	110	112	114	116	118	120	122	124	126	128	130	132	134	136
101	103	105	107	109	111	113	115	117	119	121	123	125	127	129	131
95	97	99	101	103	105	107	109	111	113	115	117	119	121	123	125
89	91	93	95	97	99	101	103	105	107	109	111	113	115	117	119
83	85	87	89	91	93	95	97	99	101	103	105	107	109	111	113
77	79	81	83	85	87	89	91	93	95	97	99	101	103	105	107
71	73	75	77	79	81	83	85	87	89	91	93	95	97	99	101
65	67	69	71	73	75	77	79	81	83	85	87	89	91	93	95
59	61	63	65	67	69	71	73	75	77	79	81	83	85	87	89
53	55	57	59	61	63	65	67	69	71	73	75	77	79	81	83
47	49	51	53	55	57	59	61	63	65	67	69	71	73	75	77
41	43	45	47	49	51	53	55	57	59	61	63	65	67	69	71
35	37	39	41	43	45	47	49	51	53	55	57	59	61	63	65
29	31	33	35	37	39	41	43	45	47	49	51	53	55	57	59
23	25	27	29	31	33	35	37	39	41	43	45	47	49	51	53
17	19	21	23	25	27	29	31	33	35	37	39	41	43	45	47
11	13	15	17	19	21	23	25	27	29	31	33	35	37	39	41
5	7	9	11	13	15	17	19	21	23	25	27	29	31	33	35
1,210	1,230	1,250	1,270	1,290	1,310	1,330	1,350	1,370	1,390	1,410	1,430	1,450	1,470	1,490	1,510
145	147	149	151	153	155	157	159	161	163	165	167	169	171	173	175
140	142	144	146	148	150	152	154	156	158	160	162	164	166	168	170
134	136	138	140	142	144	146	148	150	152	154	156	158	160	162	164
128	130	132	134	136	138	140	142	144	146	148	150	152	154	156	158
122	124	126	128	130	132	134	136	138	140	142	144	146	148	150	152
116	118	120	122	124	126	128	130	132	134	136	138	140	142	144	146
110	112	114	116	118	120	122	124	126	128	130	132	134	136	138	140
104	106	108	110	112	114	116	118	120	122	124	126	128	130	132	134
98	100	102	104	106	108	110	112	114	116	118	120	122	124	126	128
92	94	96	98	100	102	104	106	108	110	112	114	116	118	120	122
86	88	90	92	94	96	98	100	102	104	106	108	110	112	114	116
80	82	84	86	88	90	92	94	96	98	100	102	104	106	108	110
74	76	78	80	82	84	86	88	90	92	94	96	98	100	102	104
68	70	72	74	76	78	80	82	84	86	88	90	92	94	96	98
62	64	66	68	70	72	74	76	78	80	82	84	86	88	90	92
56	58	60	62	64	66	68	70	72	74	76	78	80	82	84	86
50	52	54	56	58	60	62	64	66	68	70	72	74	76	78	80
44	46	48	50	52	54	56	58	60	62	64	66	68	70	72	74
38	40	42	44	46	48	50	52	54	56	58	60	62	64	66	68
32	34	36	38	40	42	44	46	48	50	52	54	56	58	60	62
26	28	30	32	34	36	38	40	42	44	46	48	50	52	54	56
20	22	24	26	28	30	32	34	36	38	40	42	44	46	48	50
14	16	18	20	22	24	26	28	30	32	34	36	38	40	42	44

Table for Wage Bracket Method of Withholding

for Married with a Daily or Miscellaneous Payroll Period

Married Persons		And the number of withholding allowances is-										
		The amount of income tax to be withheld is-										
		0	1	2	3	4	5	6	7	8	9	10
If the wages are-	But less than											
At least	\$											
1	\$	0	0	0	0	0	0	0	0	0	0	0
20	20	0	0	0	0	0	0	0	0	0	0	0
22	22	0	0	0	0	0	0	0	0	0	0	0
25	25	0	0	0	0	0	0	0	0	0	0	0
27	27	0	0	0	0	0	0	0	0	0	0	0
29	29	0	0	0	0	0	0	0	0	0	0	0
32	32	0	0	0	0	0	0	0	0	0	0	0
34	34	0	0	0	0	0	0	0	0	0	0	0
36	36	0	0	0	0	0	0	0	0	0	0	0
38	38	0	0	0	0	0	0	0	0	0	0	0
41	41	0	0	0	0	0	0	0	0	0	0	0
43	43	0	0	0	0	0	0	0	0	0	0	0
45	45	0	0	0	0	0	0	0	0	0	0	0
48	48	0	0	0	0	0	0	0	0	0	0	0
50	50	0	0	0	0	0	0	0	0	0	0	0
52	52	0	0	0	0	0	0	0	0	0	0	0
55	55	1	0	0	0	0	0	0	0	0	0	0
57	57	1	0	0	0	0	0	0	0	0	0	0
59	59	1	0	0	0	0	0	0	0	0	0	0
62	62	1	0	0	0	0	0	0	0	0	0	0
64	64	1	0	0	0	0	0	0	0	0	0	0
66	66	1	0	0	0	0	0	0	0	0	0	0
68	68	1	1	0	0	0	0	0	0	0	0	0
71	71	1	1	0	0	0	0	0	0	0	0	0
73	73	2	1	0	0	0	0	0	0	0	0	0
75	75	2	1	0	0	0	0	0	0	0	0	0
78	78	2	1	0	0	0	0	0	0	0	0	0
80	80	2	1	0	0	0	0	0	0	0	0	0
82	82	2	1	1	0	0	0	0	0	0	0	0
85	85	2	1	1	0	0	0	0	0	0	0	0
87	87	2	1	1	0	0	0	0	0	0	0	0
89	89	2	1	1	0	0	0	0	0	0	0	0
92	92	3	2	1	0	0	0	0	0	0	0	0
94	94	3	2	1	0	0	0	0	0	0	0	0
96	96	3	2	1	0	0	0	0	0	0	0	0
98	98	3	2	1	1	0	0	0	0	0	0	0
101	101	3	2	1	1	0	0	0	0	0	0	0
103	103	3	2	1	1	0	0	0	0	0	0	0
105	105	4	2	2	1	0	0	0	0	0	0	0
108	108	4	3	2	1	0	0	0	0	0	0	0
110	110	4	3	2	1	0	0	0	0	0	0	0
112	112	4	3	2	1	1	0	0	0	0	0	0
115	115	4	3	2	1	1	0	0	0	0	0	0
117	117	4	3	2	1	1	0	0	0	0	0	0
119	119	5	3	2	1	1	0	0	0	0	0	0
122	122	5	4	3	2	1	1	0	0	0	0	0
124	124	5	4	3	2	1	1	0	0	0	0	0
126	126	5	4	3	2	1	1	0	0	0	0	0
128	128	5	4	3	2	1	1	0	0	0	0	0
131	131	5	4	3	2	1	1	0	0	0	0	0
133	133	6	4	3	2	1	1	0	0	0	0	0

D A I L Y & M I S C . P A Y R O L L P E R I O D

Table for Wage Bracket Method of Withholding

for **Married** with a **Daily or Miscellaneous** Payroll Period (continued)

D A I L Y & M I S C . P A Y R O L L P E R I O D												
133	135	6	5	4	2	2	1	0	0	0	0	0
135	138	6	5	4	3	2	1	0	0	0	0	0
138	140	6	5	4	3	2	1	0	0	0	0	0
140	142	6	5	4	3	2	1	0	0	0	0	0
142	145	6	5	4	3	2	1	1	0	0	0	0
145	147	7	5	4	3	2	1	1	0	0	0	0
147	149	7	6	5	3	2	1	1	0	0	0	0
149	152	7	6	5	4	3	2	1	0	0	0	0
152	154	7	6	5	4	3	2	1	0	0	0	0
154	156	7	6	5	4	3	2	1	0	0	0	0
156	158	7	6	5	4	3	2	1	1	0	0	0
158	161	8	6	5	4	3	2	1	1	0	0	0
161	163	8	7	6	4	3	2	1	1	0	0	0
163	165	8	7	6	5	4	2	2	1	0	0	0
165	168	8	7	6	5	4	3	2	1	0	0	0
168	170	8	7	6	5	4	3	2	1	0	0	0
170	172	8	7	6	5	4	3	2	1	0	0	0
172	175	9	7	6	5	4	3	2	1	0	0	0
175	177	9	8	7	5	4	3	2	1	1	0	0
177	179	9	8	7	6	5	3	2	1	1	0	0
179	182	9	8	7	6	5	4	3	2	1	0	0
182	184	9	8	7	6	5	4	3	2	1	0	0
184	186	9	8	7	6	5	4	3	2	1	0	0
186	188	10	9	8	6	5	4	3	2	1	1	0
188	191	10	9	8	6	5	4	3	2	1	1	0
191	193	10	9	8	7	6	4	3	2	1	1	0
193	195	10	9	8	7	6	5	4	2	2	1	0
195	198	10	9	8	7	6	5	4	3	2	1	0
198	200	10	9	8	7	6	5	4	3	2	1	0
200	202	11	10	8	7	6	5	4	3	2	1	0
202	205	11	10	9	7	6	5	4	3	2	1	1
205	207	11	10	9	8	7	5	4	3	2	1	1
207	209	11	10	9	8	7	6	5	3	3	1	1
209	212	11	10	9	8	7	6	5	4	3	2	1
212	214	12	10	9	8	7	6	5	4	3	2	1
214	216	12	11	9	8	7	6	5	4	3	2	1
216	218	12	11	10	8	7	6	5	4	3	2	1
218	221	12	11	10	9	8	6	5	4	3	2	1
221	223	12	11	10	9	8	7	6	4	3	2	1
223	225	12	11	10	9	8	7	6	5	4	2	2
225	228	13	11	10	9	8	7	6	5	4	3	2
228	230	13	12	10	9	8	7	6	5	4	2	2
230	232	13	12	11	10	8	7	6	5	4	3	2
232	235	13	12	11	10	9	7	6	5	4	3	2
235	237	13	12	11	10	9	8	7	5	4	3	2
237	239	13	12	11	10	9	8	7	6	5	3	2
239	242	14	12	11	10	9	8	7	6	5	4	3
242	244	14	13	12	10	9	8	7	6	5	4	3
244	246	14	13	12	11	9	8	7	6	5	4	3
246	248	14	13	12	11	10	9	8	7	6	4	3
248	251	14	13	12	11	10	9	8	7	6	4	3

